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Current Topics.

Lord Rosebery.

ALTHOUGH THE late LORD ROSEBERY, owing to ill-health, had been unable to take any share in recent political controversies, his passing away has caused a sense of personal loss to all who recall the decisive part he played during his active career in broadening the base of the Empire in whose fortunes he ever exhibited a just pride. Apart from sport, his special interests lay towards politics and literature, but lawyers cannot forget his recognition of the rôle of justice and its administration in the welding together of the diverse parts of the British Commonwealth. He it was who, speaking of the Judicial Committee of the Privy Council, referred to it as "the golden link of Empire"—a felicitous phrase which truly described that tribunal, housed in a dingy building in Downing-street, as the embodiment of that sense of Imperial unity which to him meant so much, and to which he gave eloquent expression not only in Parliament but in addresses he delivered as President of the Society of Comparative Legislation. Of him it may truly be said, as Dr. JOHNSON finely wrote of GOLDSMITH, that he touched nothing which he did not adorn. His name will stand high in the roll of British Prime Ministers, and we of the law will gratefully remember his interest in the civilising influence of our science.

Appeals Direct to the Court of Appeal.

IN *Frost* v. *Caslon* and *Frost* v. *Wilkins*, before the Court of Appeal recently, Lord Justice SCRUTTON pointed out the increasing tendency in much recent legislation to give a right of appeal from inferior tribunals direct to the Court of Appeal. For many years now this has been the rule in cases under the Workmen's Compensation Acts; it has been the rule likewise under the Agricultural Holdings Act, and now we find it under the Representation of the People Acts. This doubtless has been done to avoid a multiplicity of appeals, with the consequent heaping up of costs, but it has the effect, as the Lord Justice said, of augmenting the work of the court which, as he also pointed out, is the hardest worked Court of Appeal in the world. The fact that Parliament has so enacted, and has further provided that the decision of the Court of Appeal on questions under various statutes shall be final and conclusive, may surely be regarded as a public mark of confidence in the complete competency and efficiency of this tribunal. Its decisions in ordinary cases are sometimes reversed in the House of Lords, but the decisions of the latter body might conceivably, if an appeal lay to a still higher tribunal, meet the like fate. It was, if we mistake not, the late Lord YOUNG, of the Scottish Bench, who, when congratulated by someone on the fact that a judgment of his had been affirmed in the House of Lords, said: "Well, it may be right for all that!"

A Parol Trust of a Lottery Ticket.

IT WAS announced in the press recently that the holder of a ticket for a great sweepstake on the Derby, the number of which was drawn to the name of the favourite horse, had purchased it for, or previously given it to, his little son. In later messages, however, he is reported to entertain a scheme to divide the proceeds between the members of his family. Such a scheme would no doubt be a very natural and reasonable one for a father, but the possibility will occur to readers of this journal of a parol trust, which may be legally enforceable. What the press says is not necessarily evidence, but the gift or trust was widely advertised, apparently under the auspices of the creator or donor. A lottery, however, even a private one, is, as pointed out on p. 274, *ante*, a common or public nuisance under the Act for suppressing lotteries, 10 & 11 Wm. 3, c. 17. Can, then, the product of a public nuisance be the subject of a private trust? The purchaser of a lottery ticket which wins a prize, which is paid to the vendor, cannot recover the money from the latter, see *Gorenstein* v. *Feldmann* (1911), 27 T.L.R. 457, nor can an original holder from the promoters, *Blyth* v. *Hulton* [1908], 52 SOL. J. 599. The defendants, however, in these cases appear to have been sued in contract, and COLERIDGE, J., established his judgment in the former one on the basis that the sale even of a ticket of a foreign lottery, legal where drawn, is forbidden by our law. They do not therefore cover the case of a trust declared of money actually paid but derived from a tainted source. If the doctrine of Vespasian, "*Non olet pecunia*" is applicable, a trust would presumably be enforceable. A betting partnership being now held recognisable in law in *Jeffery* v. *Bamford* [1921] 2 K.B. 351 (though the line was drawn at that of highwaymen in *Everet* v. *Williams* (1787)), presumably equity would follow and decree an account—and if an account of a betting or gaming

partnership is permissible, that of a trust might perhaps follow. Possibly some reader can suggest a closer authority than those cited above.

The Definition of Store Cattle.

In the recent test action of *Phillips* v. *Edwards Russell and Baldwin* at Leominster County Court, the plaintiff claimed £5 11s., the balance due in respect of three cattle sold at the defendants' auction sale. The animals were entered as "three barren cows," no warranty being given, but the defendants sold them for £35 5s. in the store ring. A store beast was one not yet ready for the butcher, i.e., one which would go on and feed, although it might sometimes be sold for breeding, but one of the above was found to be suffering from Johnes disease. The purchaser therefore returned the three for re-sale, when they only realised £29 12s. 6d., but the plaintiff claimed the difference between this and the original price realised, less commission. The defendants' case was that the plaintiff's description of "three barren cows" implied a warranty that they were all right, and that in case of dispute as to a warranty of an animal they were not liable for the purchase price, being merely agents between the vendor and the purchaser. On the re-sale the animals were again sold in the store ring, but the position had been explained to the second purchaser, who knew he was buying a "screw"—a class of animal usually sold in the fat ring for immediate slaughter. His Honour Judge Roope Reeve, K.C., held that cattle sold in the store ring had an implied warranty that they were fit for breeding or feeding for beef, but there was no direction to that effect by the plaintiff, whose description of the cattle carried no warranty of fitness for any particular purpose. The defendants, however, had taken the responsibility of re-selling the cattle under conditions implying the same warranty which they afterwards set up against the plaintiff. The defence therefore failed, and judgment was given for the plaintiff, with costs on Scale B.

Rough on the Reporter.

Those who toil daily in the High Court cannot have failed to observe the rapidity with which comparatively lengthy daily non-jury or short cause lists have occasionally been disposed of. Assume four non-juries set down for hearing before Mr. Justice X. A surreptitious glance at the pleadings before the Associate has revealed to the enquiring reporter at least two or three cases involving points of law or fact of exceptional interest which may make them reportable, and he accordingly sharpens his pencil in anticipation of a heavy day. At 10.30, promptly, his lordship takes his seat with an air of business-like dignity, but perhaps not wholly unprepared for what follows. "If it pleases your lordship," begins counsel, "I appear for the plaintiff in the fourth case in your lordship's list. I ask that this case may stand over until next week, my client . . ." etc. Having satisfied himself that the postponement is justified his lordship allows the application, and at 10.35 the Associate calls the case of A against B. "I am happy to inform your lordship," announces counsel, "that you will not be troubled with this case. The parties have reached a settlement on the terms endorsed on counsel's briefs." The third case offers but slight variation: "If your lordship will allow us a few minutes," suggests counsel—"Yes, yes; certainly, Mr. Y," says his lordship. Five minutes roll by, and, in the words of counsel, the time has not been unprofitably employed; a settlement is announced. In the next and last case the defendant is not represented, and is not in court. "Smith, Smith, SMITH," cries the usher in the corridor. "No answer, your lordship." A few opening remarks by counsel, the plaintiff goes into the witness box, and the case is over by 10.55. The court empties, the Associate hunts round for a transfer, but often finds the same sad state of affairs in other courts. Such a rapid disposal of a list occurred not infrequently last term, and the too-prevalent practice of applying for a postponement was on many occasions the subject of strong judicial criticism.

Local Authorities and War Bonuses.

The latest, and possibly the last, of the war bonus cases is *Stevens* v. *Hampstead Borough Council* (W.N., 11th May), in which Eve, J., delivered a reserved judgment on 26th April last. The plaintiff, a fitter employed in the defendant council's electricity department, enlisted in November, 1914, after the council had passed a resolution that all its officers or servants called up or volunteering for service should during the continuance of the war be paid "full regular pay," less the amounts paid by the Government for separation allowance and military pay, and that their positions should be kept open without loss of status. At the conclusion of the war the plaintiff was for a time physically unfit for work, but later returned to his former employment. From November, 1914, to January, 1920, he received the regular pay of £1 12s. 8d., less Government pay and allowances, this being his weekly earnings at the date he enlisted. After long negotiations between the defendants and the plaintiff's trade union, the plaintiff brought the action claiming that he was entitled to various increments of pay and war bonuses paid to men doing similar work in the defendant council's electricity department. It was mutually agreed that the Statute of Limitations which proved fatal to the claim of the plaintiff in *Aylott* v. *West Ham Corporation* [1927] 1 Ch. 30, should not be pleaded. The earliest of these cases is *Sutton* v. *Attorney-General*, 39 T.L.R. 294, where the Post Office issued a circular stating that post office servants enlisting in the Royal Engineers as telegraphists would be allowed "full civil pay" in addition to military pay when called up for service. The same expression "civil pay" was the subject of the action in *Aylott's Case*, and in both these cases the court held that it included war bonuses and other increments of pay. "Civil pay" means the usual pay of a particular class or grade of workmen in a civilian occupation. Eve, J., held that these cases were distinguishable, and preferred to follow the decisions in *Adams* v. *Liverpool Corporation*, 137 L.T. 396, and *Railway Clearing House* v. *Druce*, 42 T.L.R. 663. In the former case the corporation undertook to pay "full salary or wages" to the employee enlisting, and in the latter the words used were "salary or standard rate of pay." Both these expressions were held to refer to the salary, pay or wages for the time being of the individual enlisting, and therefore could not include any subsequent increase of pay or war bonus given to men employed in the same department or class of work. In *Stevens' Case* the words "full regular pay" were held to have the same effect, and the action therefore failed, and the defendants' counter-claim succeeded. The decision unfortunately gives the man who joined up in 1914 less than one who came in under Lord Derby's scheme in 1916 or even later. But the war bonuses and other increases of pay were given in order to keep up the real value of wages, and to compensate for the increased cost of living due to the depreciation of the pound sterling, and this did not affect men serving in the Army or Navy to anything like the same extent as the civilian population.

Conditions Precedent to Landlord's Compensation.

In the recent case of *Tickler and another* v. *Baker*, at Brigg County Court, the applicants as landlords claimed compensation for dilapidations and deterioration of the Rectory Farm, Broughton, but the respondent objected that the applicants had not, before the termination of the tenancy, given notice in writing of their intention to claim compensation, in accordance with the Agricultural Holdings Act, 1923, s. 10 (*a*), nor had they given particulars of their claim to the respondent before the expiration of two months from the termination of the tenancy, as required by s. 16 (2). On a case stated by the arbitrator it was contended for the applicants that there was no need for them to give either the notice or the particulars, but that they were entitled to proceed under s. 10 (*b*) for a claim which was based on a breach of contract of tenancy. His Honour Judge Chapman

held, in a reserved judgment, that the applicants' claim was not barred by s. 10, but that Parliament had evidently intended, by s. 16, to impose upon landlords or tenants certain restrictions which did not exist at common law, viz., the obligation to give notice in writing of the required particulars of claim within the specified period. The applicants' claim was therefore barred on the second ground, and the arbitrator's question was answered accordingly. The decision on the first point followed *In re Arden and Rutter* [1923] 2 K.B. 865, in which the Court of Appeal laid down that, in construing an obscure enactment, the construction which preserves existing rights should be preferred.

Compensation to Partial Dependents.

In the recent case of *Tucker* v. *McNamara & Co.* (1921), *Ltd.*, at Birmingham County Court, the above subject was considered on a report by the registrar to the judge under the Workmen's Compensation Act, 1925, s. 25 (4). Registration of a memorandum of agreement had been refused, on the ground of inadequacy of amount, in the following circumstances: The deceased was a labourer, aged sixty-seven, who in the preceding three years had earned £423 on an average of £2 14s. 4d. a week, the widow also having earned £78 at the rate of 10s. a week. The widow being roughly five-sixths dependent, that proportion was applied to the maximum lump sum payable, viz., £300, and £250 was accepted in settlement. The question arose, however, as to whether the reduction in respect of separate income should be made from the maximum of £300, or from the gross sum of the deceased's earnings over three years, viz., £423. If the calculation were based on five-sixths of the latter sum the amount would be £353, and the widow would be entitled to the maximum of £300. It was pointed out for the respondents that in *Robinson* v. *Consett Iron Company, Ltd.* [1916] 1 K.B. 856, the Court of Appeal held that payments to the deceased before his death should be deducted from the statutory maximum of £300, and not from £365, the amount of his earnings over three years. The contention for the applicant was that the statutory maximum was only to be taken as a basis where the employer might otherwise be called upon to pay more than that amount, which was not the case on the above facts. His Honour Judge Ruegg, K.C., held that no question arose as to the basis of calculation, and as the amount agreed was not unreasonable he ordered the memorandum to be recorded.

Income Tax and Suicide.

The remarks of the West London Coroner at an inquest last week provided the daily press with large-sized headlines, but apart from that their usefulness is open to doubt. He is said to have referred to "that terrible imposition at its present rate—income tax," and to have added: "In this highly-taxed country I have held many inquests in the last few years on people who have taken their lives through fear of income tax. All some politicians think about is how they can bleed the poor taxpayer." It would be instructive to learn (*a*) how many the coroner means by "many," (*b*) what he means by "through fear of income tax," and (*c*) how he knows that bleeding the taxpayer is all some politicians think about. We, on our part, will admit (*a*) that the present rate of income tax is uncomfortably heavy, and (*b*) that some over-wrought people in financial straits, finding it impossible to meet their income tax liabilities, have in consequence ended their lives, which is extremely sad. Politicians, however, if they are in office, are responsible for financing the country's needs and for balancing the budget. Income tax, though heavy, is graduated about as fairly as it can be. Is it to be supposed that the coroner's observations can possibly affect the policy of this or any other government, seeing that the subjects of even his "many" inquests must represent an infinitesimal number in proportion to the rest who, however unwillingly, manage to pay their income tax? And if they can have no such effect, are not such observations better left unuttered?

Criminal Law and Police Court Practice.

Motorists and Drink.—The problem of setting any kind of standard to constitute drunkenness on the part of a motor-car driver seems to be still far from its solution, and diversity of view continues to be expressed. Addressing the grand jury recently at the Surrey Quarter Sessions, Mr. Cecil Whiteley, K.C., the learned chairman, said quite truly, that there was a great deal of misapprehension in the minds of the public, and that police and medical witnesses, instead of dealing with the question whether a man was drunk or not, dealt with the question whether he was fit to be in charge of a motor car. "The question had to be decided," goes on the report, "in the same way as that of a man who was charged with being drunk on the highway or drunk in charge of a child. It would be impossible for any judicial tribunal to decide whether a person was fit to drive a car. To do so, he added, would put the criminal law into a state of chaos." We do not quite follow the concluding remarks of the learned chairman, though we agree entirely that the question of drunkenness should be decided not merely on the basis of fitness or unfitness to drive. We suggest that the witnesses and the court ought to have no particular difficulty in arriving at an opinion on the point whether or not the accused was fit to drive the car. The next point is, if he was unfit to drive, was it due to drink? If it was, then the fact is some evidence in support of a charge of drunkenness which may be taken into consideration with other facts pointing in the same direction. To ignore the question of ability to drive might be to reject most material evidence. Ability or failure to speak clearly, to write plainly, to add correctly, to walk steadily, all these are constantly considered as evidence, and failure carries some weight; in the same way, we think, ability to ride a bicycle or drive a car in a normal way is some sort of a test.

And Manners.—The *Morning Post*, in referring to the last Bank Holiday period as worthy to be known to all good motorists as "Black Whitsun," quotes the reports of R.A.C. patrols in support of its contention that the real trouble is bad manners. It used to be said that you cannot make people sober by Act of Parliament. Nevertheless, Acts of Parliament have taken a considerable share in making English people of to-day far more sober than those of a preceding generation. There are many other causes, of course, but statutes have done a great deal. Similarly, the law, if it cannot teach people to be well-mannered, can bring home to them the consequences of flagrant breaches. Inexcusable impatience, leading to reckless passing on curves or at cross-roads, or passing three abreast, or cutting in, is evidence of want of consideration such as would not be shown by any driver to whom good manners were natural. Bad manners on the road generally mean danger; and although sometimes ill-mannered drivers are clever, they often put other people, more careful but less skilful, into positions of difficulty and peril. The police and the courts can help to promote better road manners by pursuing and punishing suitably those who will not learn otherwise.

Mr. Charles Henry Fuller, solicitor, of Whitehall-road, Rugby, who died on 2nd April, aged sixty-five, left estate of the gross value of £76,705. He left £250 each to John Halford, Joseph Arthur Foster and Charles Joseph Fletcher, if in his employ at his death; £100 each to Joseph Fletcher, his late county court clerk, Mary Gibbins, formerly his housekeeper, and the Lawrence Sheriff Lodge of Freemasons, Rugby; £50 each to the clerks in his private office (other than J. Halford and J. A. Foster) if of three years' service; and £50 each to his domestic servants (including his gardener) of three years' service. On the death of his wife, £1,200 to the Hospital of St. Cross, Rugby, for the Endowment Fund; and £500 to the Rector of Rugby and the Churchwardens of Holy Trinity Church, Rugby, the income to be applied in the upkeep of the Church and Churchyard.

Election Law: Reform.

In a previous article (pp. 307-8) some of the weaknesses and uncertainties of our present law concerning the conduct of elections have been mentioned. The reform of that law may be regarded as overdue, and some suggestions will now be made as to the amendment of the most serious defects in it.

The notion that a vote is a sacred trust, exercisable for the good of the country, and to be cast without fear or favour, may have been the theory of our ancestors, as it is of ourselves, but it certainly was not their practice. Even within living memory, votes were openly bought and sold, and Jeremy Bentham himself, a great purist in other directions, saw no harm in the custom. In certain places voters expected bribes as a matter of course, and, equally, unlimited "treating." These bad traditions are hard to eradicate, and, if Parliament has at length placed obstacles in the way of the giver and receiver of bribes, it has so far done virtually nothing to prevent the "salting" or "nursing" of constituencies preliminary to candidature. The opinion of Baron Pollock on that practice has already been quoted. The reflections of a voter on the matter may perhaps be suggested as follows: "I am inclined to like Candidate A's policy. I know, however, that he is a poor man. On the other hand, I am a member of certain local benefit and friendly societies, cricket and football clubs, etc. Candidate B subscribed liberally to those until a few months ago, when he was formally adopted by the local political association (though, of course, everybody knew that he would be adopted long before that), and, if he is elected, he will continue the good work, for he is a man of unlimited wealth. If he is not elected, he may try a safer division—and then others will get the spoils, and we shall be left to pay our own way. Consequently, I shall vote for Candidate B."

Of course, the modern charitable subscriptions, like the old-fashioned bribes, are merely investments. The elector who has not the sense to know that his vote is worth more than a pot of beer and a few shillings is now protected against himself, so far as the law can achieve such an object, and the one who fails to realise that the charitable subscriptions are mere payments for self-advancement certainly needs similar attention. This result could be simply achieved, and without injustice, by placing a burden on a candidate to prove that, at any date between one election and another, when he subscribed to a local charity, he did not do so in contemplation of future favours from voters. If the sitting member after an election were deemed a future candidate throughout a Parliament, probably he and his friends would have little difficulty in finding his probable rivals. The question as between bribery and charity is now so difficult (see the cases collected and discussed, "Rogers on Elections," 19th ed., vol. II, pp. 427-442), that it would probably be best to forbid charitable gifts in a constituency by or on behalf of a candidate altogether. Obviously, this would be a matter of extreme difficulty, for it would be useless to forbid a candidate to subscribe if his wife or father could do so; however, the prevention of simple bribery, with giver and receiver both anxious to cheat the law, may be regarded as equally difficult, but it has been largely achieved. And a great safeguard of election law is the vigilance which the rival parties exercise over each other, so that each enthusiast becomes an amateur detective on his political rivals.

To carry out the above reforms, the definition of "candidate" in s. 63 of the Corrupt and Illegal Practices Prevention Act, 1883 (46 & 47 Vict., c. 51), would need revision and extension, and there would be a veto on voluntary and charitable subscriptions which directly or indirectly benefited the voters in the constituency more than other people. This obviously would leave a kind-hearted person a wide scope for his benevolence elsewhere, and possibly there might be a saving allowed by a judge for the proved customary subscriptions of a resident who, as such, became a candidate. In that case he might perhaps be placed on an undertaking to continue his subscriptions, whether successful at the polls or otherwise, as a token of *bonâ fides*.

In this way the evils of indirect bribery might be largely mitigated. The corresponding evil of intimidation or undue influence remains to be considered, and it is at least equally formidable. The shrewdest blow to those capable of using threats to influence votes has of course been the Ballot Act, 1872—passed as a temporary measure, but now made perpetual. The Act enables a voter threatened with loss of custom, dismissal from service, or ejection from home, to vote according to his conscience. Such a threat is of course a "corrupt practice," rendering the person making it liable to fine or imprisonment, and perhaps endangering the seat of his leader, if the latter is successful. It may not often, therefore, be directly and coarsely made, but there still remain extensive possibilities of indirect influence, taking the form of more or less veiled hints of future disfavour. Under the protection of the secret ballot, the voter can of course always promise to vote one way and actually vote the other. It is clearly wrong, however, to place man or woman in such a dilemma, if it can be avoided. If the voter is a trustee he should be protected from and indemnified against injury in exercising or administering his trust.

It may be impossible to prevent voters from giving promises, but at least something more might be done to prevent promises being forced out of them. Two practices now mainly conduce to this end, namely, house-to-house or personal canvassing, and the conveyance of voters to the poll, shepherded by political enthusiasts, in vehicles gaily decorated in party colours. In the latter case there may not perhaps be an express promise to vote according to the party colours, but there certainly is an implied one, just as there is in surrendering the party cards to the party collector stationed outside the poll, after the voting. Thus the voter who knows that the people who convey him to the poll can withhold the butter from his bread, or perhaps spread it more thickly, may be forced to dissemble, which again is unfair.

So far as threats are concerned, canvassing may be likened to picketing, and, if the elector is to vote without fear or favour, should be similarly hedged about and guarded against abuse of "peaceful persuasion." The canvasser has now, in fact, considerably greater liberty than the picketer, for he expects to be allowed to tackle the voter under the latter's own roof. An influential canvasser can at least cause as great apprehension of injury, as defined by s. 3 (2) of the Trade Disputes and Trade Unions Act, 1927 (17 & 18 Geo. 5, c. 22), as a picket, and perhaps his opportunities for intimidation might be more narrowly circumscribed without injustice. The voter who requires information from a particular party has most ample opportunity for obtaining it, and of attending meetings at street-corners and elsewhere, and heckling candidates or their official agents. And it may be noted for observation that the Englishman's castle is now protected by statute against the house-to-house share-pusher, whose promises of large dividends may be regarded as about as valuable as those of the millennium promised by the two political parties which are not those of the reader. And the canvasser, unlike the share-pusher, can covertly threaten as well as promise.

As to vehicles, the distinction made in the Act of 1883 between lending and hiring is one without real substance. The unfairness of the law in respect of "favouring the rich" as pointed out in the judgment of the late Lord Phillimore, delivered in 1910, quoted on p. 308, *ante*, has perhaps been somewhat neutralised by the vast increase in the class of car-owners. The present practice, however, is open to the serious objections stated above, and the suggestion may be made that all cars placed at the disposal of voters should be deemed to be lent to returning officers, whose duty it would be to neutralise their political complexions. And if in such

circumstances the loan of cars was withheld, he should have power to hire enough to carry the aged and infirm to the poll.

A considerable number of minor reforms in the election law are also desirable, such as abolition of the party card-collectors stationed outside the polls, but the most important aim is to rid the voter both of the hope of personal favour, and the fear of personal loss in exercising the franchise. If that can be accomplished, the statutes against corrupt practices will be in proper working order.

Back Duty and Penalties.

In submitting a "Point in Practice" a subscriber suggests that an article defining the powers of the Commissioners of Inland Revenue on questions of back duty would be of assistance and we are always glad to comply with such requests.

A few years ago the term "back duty" would have needed explanation if used outside official circles, but the energy of the Revenue officials recently in their attempts to recover income tax, which has escaped assessment, has made the term almost a household word in the legal and accountancy worlds.

Disregarding for the moment the question of moral liability, it is of first importance to observe that the Income Tax Acts give power to the Revenue authorities to make income tax assessments in respect only of the year of assessment and six years preceding that year. For instance, the last day on which assessments could be made for the income tax year 1922-23 was the 5th April, 1929. The penalties prescribed by the Acts, too, relate only to the six years preceding the year of assessment.

In many cases, where the officials discover that income tax liability has escaped assessment, they suggest that a lump sum be paid to represent the duty lost to the Revenue, plus interest and "mitigated penalties." Section 222 of the Income Tax Act, 1918, certainly empowers the Commissioners of Inland Revenue to compound or mitigate penalties, but they have no power to assess tax or to proceed for penalties in respect of periods earlier than the six years.

It may be well to review the penalty sections of the Acts, bearing in mind that in practice proceedings are seldom instituted unless the authorities are in a position to prove falsification of books with the deliberate intention of evading taxation liability. The provisions of s. 107 of the Income Tax Act, 1918, render a person who neglects or refuses to deliver a true and correct list or statement required by the Act, liable to a penalty not exceeding £20 and treble the tax which he should have been charged. It will be seen that for this penalty to apply it is not necessary that a false return should have been made, but the words of Lord Loreburn (*Attorney-General* v. *Till* [1910] A.C. 50) are in point: "I do not think it is true that an innocent mistake exposes a man to these penalties."

The excuse that a return of total income has not been requested by the authorities does not affect the liability of the person concerned, for the church door notice annually calling upon all liable persons to make a return is deemed to be sufficient notice for the purpose.

Section 30 of the same Act provides that a person who, in making a claim for allowance or deduction, is guilty of any fraud or contrivance, is liable to a penalty of £20 plus treble the tax chargeable on all the sources of his income. It will be seen that fraud must be present in order that this penalty should apply. In the computation of the total income on which treble tax must be based any income which has been received after deduction of tax is included.

Section 227 provides that if any person, for the purpose of obtaining any allowance, reduction, rebate or repayment in respect of income tax, either for himself or any other person, knowingly makes any false statement or false representation, he becomes liable, on summary conviction, to imprisonment for a term not exceeding six months with hard labour.

These penalties, with others provided by the Acts, present a formidable aspect, but a careful reading of the sections concerned will show that the penalties are not frequently incurred and practice shows that they are seldom imposed.

The Revenue authorities have announced in a statement read in the House of Commons that, where a delinquent taxpayer makes a voluntary disclosure of his misdeeds and renders every assistance in his power in the investigation of his liability by the authorities, they will not take criminal proceedings, but will be willing to accept a pecuniary penalty. The case of *Attorney-General* v. *Johnstone* dealt with such an arrangement in which the defendant signed an agreement admitting that he had incurred penalties and undertaking to pay a considerable sum by instalments to cover the duty which had been evaded plus penalties and interest in consideration of proceedings not being taken against him. The agreement provided that in the event of any of the instalments becoming in arrear the whole balance of the settlement should become payable immediately. The defendant subsequently repudiated the agreement on the grounds that the authorities had no power to compound penalties where legal proceedings had not been taken. Judgment was, however, given for the Revenue and their action was upheld.

We have considered only the principal sections dealing with penalties, but the practice here is even more important than the statutory provisions, and the question of moral liability must not be entirely overlooked. Moreover, the Revenue authorities have no power to *impose* penalties; they can merely take proceedings for their recovery. It would obviously be bad policy to sue for penalties except where success was certain, for they could not afford to take the risk of proceedings which did not result in penalising the subject. Again, it would not be expedient to institute proceedings where the taxpayer was in serious financial straits for this would alienate the sympathy of the public with the Revenue in its efforts to safeguard the interests of honest taxpayers.

Each case must be dealt with on the merits of the facts and circumstances peculiar to it, but the law is as we have stated.

A Conveyancer's Diary.

Compound Settlements.

It may be noted at the outset in considering the subject of "compound settlements," which I propose to do in this week's "Diary," that there is not any definition of the term in the S.L.A., 1925. The expression "compound settlement" occurs in the proviso to the S.L.A., 1925, s. 1 (1), and again in s. 32 (2) and s. 33 (2), and in the L.P.A. (Am.) A., 1926, Schedule; but nowhere is any definition of the expression given.

We are, therefore, thrown back upon case law for an explanation of what a "compound settlement" really is. But it may be well, in the first place, to look at the statutory provisions where the expression is used and, as it were, work backwards, in order fully to understand what the law on the subject is at the present time, and then refer to the pertinent cases decided since the commencement of the S.L.A., 1925.

Now, the expression "compound settlement" first occurs in the S.L.A., 1925, in the proviso to s. 1 (1). It is not necessary to set out sub-s. (1), which it will be remembered is the sub-section which states what constitutes a settlement under the Act. The proviso to that sub-section is, however, important for the present purpose, and reads as follows:—

> "Provided that, where land is the subject of a compound settlement, references in this Act to the settlement shall be construed as meaning such compound settlement, unless the context otherwise requires."

The expression "compound settlement" again occurs in s. 32 (2) of the Act. That section deals with the question of who are the trustees of a settlement which is made by reference to another settlement, and sub-s. (1) provides that in such a case the trustees of the settlement to which reference is made shall be the trustees of the settlement by reference if no trustees for the purposes of the Act or the earlier Settled Land Acts have been appointed of the latter settlement. Then sub-s. (2) provides—

> "This section applies to instruments coming into operation before as well as after the commencement of this Act, but shall have effect without prejudice to any appointment made by the Court before such commencement of trustees of a settlement by reference or of the compound settlement consisting of a settlement and any other settlement or settlements made by reference thereto . . . ."

And, lastly, the expression is used in s. 33 (2), which need not be quoted at length, but the effect of which is that where trustees of an instrument, therein called "the principal instrument," constituting part of a compound settlement, have been appointed by the court, any person taking under a disposition made by a tenant for life or statutory owner when the capital money arising on the disposition has been paid to such trustees, then the title of such person is not to be impeached on the ground—

> (*a*) that the instruments mentioned in the order did not constitute a compound settlement;
>
> (*b*) that those instruments were not all the instruments at the date of the order or of the disposition constituting the compound settlement of the land disposed of; or
>
> (*c*) that any of the instruments mentioned in the order did not form part of the settlement of the land disposed of or had ceased to form part of the settlement at the date of the disposition.

And then follows a provision saving the interests of persons whose rights could not have been overreached by a disposition by the tenant for life or statutory owner under the "principal instrument."

So much for the references to a "compound settlement" which occur in the S.L.A., 1925.

The most common case in which a compound settlement arises in practice is where there is a settlement upon A for life, with remainder to his eldest son (B) in tail. When the son attains twenty-one, the father and son join in a disentailing assurance and a deed of resettlement of the property. The resettlement usually limits the estate to A (the father) for life, with remainder to B for life, with remainder to the sons of B successively in tail. There are thus three settlements in existence: (*a*) the original settlement, (*b*) the resettlement, and (*c*) the compound settlement consisting of the original settlement, the disentailing assurance and the resettlement.

The question as to who, in such a case, was entitled to exercise the powers of a tenant for life under the S.L.A., 1882, and under which of the settlements, and the effect of any such exercise with regard to the overreaching of interests arising under the settlements or one or other of them, was the subject of much discussion and litigation, but eventually the difficulties which arose were set at rest by the decision of Stirling, J., in *Re Marquis of Ailesbury and Lord Iveagh* [1893] 2 Ch. 345. In that case the facts were that there were several deeds of settlement dated respectively in 1796, 1826, 1863 and 1885, under which estates became limited under the 1885 deed to A for life, with remainder to uses, *inter alia*, to secure the payment of certain jointure rent-charges and then to the use of A for life, with remainders over. The first jointure was created under powers contained in the deeds of 1796 and 1826, and the last jointure under the deed of 1863; while the existing life interest was created by the deed of 1885. It was held (1) that the whole series of deeds constituted a "settlement" within the meaning of s. 20 of the S.L.A., 1882; (2) that the tenant for life under the 1885 deed had power to convey the settled estates freed from the jointure rent-charges created under the earlier deeds; (3) that the purchaser (the case came before the court on a vendor and purchaser summons) was not entitled to require the concurrence in the conveyance of the jointress or the trustees of the term by which the jointures were secured; (4) that upon payment of the purchase money to the trustees for the purposes of the S.L.A., 1882, of the settlement created by the series of instruments, the income of the investments arising from such purchase money would be applicable first in payment of the jointure rent-charges as the income of the estates, if not sold, would have been applicable.

This important decision was approved and followed by the Court of Appeal in *Re Mundy and Roper's Contract* [1899] 1 Ch. 275. In that case also there was a series of deeds consisting of (1) a settlement dated in 1861, by which estates were settled to the use of A for life, with remainder to his first and other sons in tail male; (2) a deed dated in 1865 whereby A charged the estates with a jointure rent-charge for his wife and with portions for his younger children under powers conferred by the settlement of 1861, both charges being secured by terms of years; (3) a disentailing deed dated in 1889; (4) a resettlement, also dated in 1889, whereby A became tenant for life with remainders over, but there was no express provision that A's life estate was in restoration or continuation of his former life estate. And it was held that the resettlement of 1889 should not be treated as the only settlement of the property, but should be treated as constituting together with the previous deeds of 1861, 1865 and 1889 a "settlement" within the meaning of the S.L.A., 1882, ss. 2 and 20, and accordingly that it was competent for A to sell and make a good title to the estate discharged from the jointure and portions created by the deed of 1865 under the powers conferred by the deed of 1861.

It follows from these cases that a tenant for life under a re-settlement in such circumstances may either sell as such under the re-settlement or as tenant for life under the compound settlement.

Another question, however, gave rise to much difficulty—namely, where in such a case the tenant for life under the original settlement had by the re-settlement, in fact, released his life estate under the original settlement, he could still convey as tenant for life under that settlement. There were cases which decided that if, under the re-settlement the tenant for life took a life estate "in restoration and by way of confirmation" of his former life estate, the result was that he had his old life estate and no estate under the re-settlement (*Re Cornwallis-West and Munro's Contract* [1903] 2 Ch. 150; *Re Lord Wimborne and Browne's Contract* [1904] 1 Ch. 537, 542; *Re Constable's Settled Estates* [1919] 1 Ch. 178, 183). It was, however, held by the Court of Appeal in *Re Constable's Settled Estates* (*ubi supra*, p. 186), that the expression "in restoration and by way of confirmation" of the original life estate did not actually restore the original life estate, and that the statutory powers of the tenant for life under the first settlement were not destroyed by his parting with his life estate thereunder, and that consequently he could exercise those powers either as tenant for life under the original settlement or under the re-settlement. See also *Re Cope and Wadland's Contract* [1919] 2 Ch. 376, where it was held that the tenant for life could exercise his powers under the original settlement, notwithstanding that no portion charged under that settlement remained to be raised and no rent-charge thereby created continued to be payable.

Under whatever settlement the tenant for life conveys there must be trustees of that settlement to receive the purchase money. But as to this and the effect of the S.L.A., 1925, with regard to "compound settlements," I must leave to a future issue.

Mr. Hugh Frederic Cracknall, solicitor, of Cambridge-gardens, Notting-hill, W., and Clement's Inn, Strand, W.C., left estate of the gross value of £4,059.

Landlord and Tenant Notebook.

Farm Labourers and their Cottages.

Practitioners in rural districts are often consulted by landowners and farmers about cottages occupied by farm workers; and as the law upon this subject is not to be found clearly set out in any one particular text-book, but has to be sought for in a variety of different places, it may be useful to make an attempt to collate the whole into the form of a single article. Trouble about labourers' cottages almost invariably—but not always—arises when possession is wanted; a good deal of such trouble might be avoided by the parties making their arrangements at the beginning with a clear understanding of what may arise at the end of such an occupancy.

The Agriculture Act, 1920, generally supposed to have been repealed or otherwise relegated to the limbo of forgotten things, is still very much alive in regard to this particular matter. Some seven sections of that statute still remain operative. Of these s. 32 needs to be kept in mind:—

"32. Notwithstanding any agreement to the contrary, where under any contract of employment of a workman employed in agriculture current at or made after the commencement of this Act, the provision of a dwelling-house or part of a dwelling-house for the occupation of the workman forms part of the remuneration of the workman, and the provisions of sections fourteen and fifteen of the Housing, Town Planning, &c., Act, 1909, are inapplicable by reason only of the house or part of the house not being let to the workman, there shall be implied as part of the contract of employment, and as from the commencement of the occupation or of this Act, whichever date is the later, the like conditions as would be implied under those provisions if the house or part of the house were so let, and those provisions shall apply accordingly as if incorporated in this section with the substitution of 'employer' for 'landlord' and such other modifications as may be necessary:

"Provided that this section shall not affect the obligation of any person other than the employer to repair a cottage to which this section applies or any remedy for enforcing any such obligation."

Then we shall do well to have regard to s. 14 of the Agricultural Holdings Act, 1923:—

"14. (1) Where the occupation of a dwelling-house (including a garden attached thereto) forming part of a holding has been allowed by the tenant of the holding to a workman employed by him in agriculture on the holding whether the occupation is under a contract of tenancy or not, and the occupation is terminated on account of the termination by the tenant of the holding of the employment of the workman, the provisions of ss. 12 and 13 of this Act shall (subject as hereinafter provided and so far as the same are capable of application) apply as if the dwelling-house (including a garden attached thereto) were a holding and, where there is no contract of tenancy, as if the person allowing the dwelling-house to be so occupied were the landlord and the workman were the tenant, and the notice to terminate the occupation were a notice to quit."

Then follow certain provisos to the effect that compensation is not to be payable under this section if (*a*) notice to quit is given within six weeks from the commencement of the occupation; (*b*) if the farm tenant has (before giving notice to the labourer) obtained from the local justices a certificate that termination of the occupation is necessary or expedient for the proper or better working of the farm; (*c*) if the workman is employed for a year or half-year and the occupation is terminated at the end of such period; (*d*) if the labourer does not go out at the end of the notice given him or at the end of two months from the date when notice was given; or (*e*) if the notice is given by reason of the workman's job being put an end to on account of his misconduct. The amount of compensation a labourer may be awarded is a year's rental value, or £7 16s., whichever is the less. The labourer (by sub-s. (2)) is entitled to appear and object to any application for a certificate by his employer; and the local justices are the tribunal to determine whether he is entitled to compensation, and if so, how much.

From the foregoing we can derive some very clear points as to the legal relations existing between a farming-tenant and the labourer housed in a cottage on the farm. In the first place we are only concerned with the farm labourer who is provided with a rent free dwelling-house (or part of a dwelling-house) *as part of his remuneration*. Where a cottage, either on or off a farm, is let to a labourer as tenant at a fixed rental, the ordinary legal relationship between landlord and tenant is set up, both as regards the Housing and Rent Restriction Acts and all other statutes governing that relationship.

We notice then that where a farmer provides a house or part of a house for his farm labourer he becomes a landlord, and his labourer becomes a tenant, for purposes of ss. 14 and 15 of the Housing and Town Planning Act, 1909, which require the landlord to maintain the house in a condition reasonably fit for human habitation in all respects. The rôle of landlord and tenant is further maintained for purposes of compensation to the occupant of the dwelling-house *provided the dwelling-house forms part of an agricultural holding*, but not otherwise. If, therefore, a farmer provides his labourer with a dwelling-house that does not form part of the holding upon which the labourer is employed, no question of compensation will arise; it is simply not claimable by the labourer. The relation of landlord and tenant *simpliciter* exists if a dwelling-house not on the holding is let to the labourer as a tenant; that of employer and workman (as modified by s. 32 of the Agriculture Act, 1920, *supra*) if the occupancy of a dwelling-house not on the holding forms part of the man's remuneration for his work; and in any case, if the dwelling-house forms part of the holding the occupant in the appropriate circumstances may claim compensation whether he occupies as tenant of the farmer or as part of his wages. Another point to be kept in mind is that, although it would seem that s. 32 of the Agriculture Act, 1920, does apply to the case of an owner farming his own land, the language of s. 14 of the Agricultural Holdings Act, 1923, clearly makes that section inapplicable to a dwelling-house occupied by a workman in the employ of such farming owner.

(*To be continued*).

Our County Court Letter.

LEAKAGE OF ELECTRICITY.

In the recent case of *Bale* v. *Jesseman*, at Cardiff County Court, the plaintiff claimed damages in respect of the loss of her son, aged sixteen, who had died by reason of the defendant's negligence. The defendant had caused an electric wire to run from a meter in the house, along the garden wall to a garage, and as the plaintiff had once had a shock a notice had been erected by her son, viz., "Beware of the wire." A child subsequently came in contact with the wire, and on hearing screams the plaintiff's son rushed to the rescue, but was electrocuted in a few moments. The defence was that (1) the plaintiff must prove that the defendant knew that the wire was dangerous, and that the dead youth was ignorant of the fact, (2) the defendant had employed a competent contractor, (3) the youth's action in running to the rescue precluded the plaintiff from recovering. His Honour Judge Thomas observed that the cover was perished nearly the whole of its length, the result being a practically live wire. He held that—(1) the bringing of the wire from the meter to the garage was a grossly negligent act, which brought on the land something inherently dangerous; (2) the work was done by the defendant's agent in a grossly negligent manner; and the defendant could not escape liability by employing an apparently competent contractor, as it was incumbent on property owners to notify the proper authority with regard

to the transfer or elongation of wires ; (3) the youth rushed to the rescue in obedience to a natural and proper impulse. As the plaintiff would have obtained substantial benefit from her son's wages, judgment was given in her favour for £100 and costs.

The above subject was first considered in *National Telephone Company* v. *Baker* [1893] 2 Ch. 186, in which the plaintiffs claimed an injunction on the ground of nuisance against the lessee of the Leeds Tramways, it being contended that the earthing of the tramways current interfered with the efficiency of the telephone service. Mr. Justice KEKEWICH held that a man who brings into existence an electric current and discharges it into the earth beyond his control, is equally responsible for damage as if he had discharged a stream of water on to his neighbour's land. The action was therefore maintainable on the principle of *Rylands* v. *Fletcher* (1866), L.R. 3, H.L. 330, but the defendant was exempted from liability for nuisance by his statutory authority. This exemption is not invariably conferred, however, and it should be ascertained whether the facts in any particular case are governed by decisions such as *Minwood & Co. Ltd.* v. *Corporation of Manchester* [1905] 2 K.B. 597. A clause in the defendants' Order provided that nothing therein contained should exonerate them from any indictment, action or other proceeding for nuisance in the event of any nuisance being caused by them. On the fusing of a main, the bitumen in which it was laid became volatilised into an inflammable gas, which caused a fire and damaged the plaintiffs' goods. The jury found that (1) the defendants' system constituted a nuisance, (2) the method of localising faults constituted negligence, (3) no proper precautions against fire had been taken. Mr. Justice LAWRANCE gave judgment for the plaintiffs, and the Court of Appeal held that, apart from negligence, the defendants were liable to the plaintiffs as for a nuisance by reason of the above clause.

From the nature of the case the defendants in such actions are usually a public body, and cases of interference with the supply by a private person, as in the first-named case (*supra*) are rare. The liability is then governed by the principles laid down in *Dominion Natural Gas Company* v. *Collins* [1909] A.C. 640, in which Lord DUNEDIN stated that it has again and again been held that in the case of articles dangerous in themselves, such as loaded firearms, poisons, explosives and other things *ejusdem generis*, there is a peculiar duty to take precautions imposed upon those who send forth or instal such articles, when it is necessarily the case that other parties will come within their proximity. It is therefore no excuse to say either that an independent contractor was employed, or that the accident would not have happened unless some other agency, besides the defendant, had inter-meddled with the substance.

Practice Notes.

AUCTIONEERS' COMMISSION.

(*Continued from* 73 SOL. J., p. 233).

VII.

IN the recent case of *Parr* v. *Ward*, at Cardiff County Court, the plaintiff claimed £27 10s., the amount of commission deducted from a deposit received on the sale of a house. The plaintiff was aware that the Auctioneers' Institute scale was 5 per cent. on the first £300 and 2½ per cent. on the balance, and he agreed to pay 2½ per cent. commission "all round" if the defendant found a purchaser. The plaintiff subsequently agreed to sell the house for £800 to a personal friend, whom he referred to the defendant as the person having the matter in hand. The defendant, however, was only able to obtain an offer from the friend of £750, which the plaintiff declined to accept, but the defendant deducted £27 10s. from the deposit he had obtained, viz., £75. The case for the plaintiff was that he himself had found the purchaser, and that the defendant was not entitled to make the above deduction, although he was entitled to an allowance of £10 for his negotiations with the purchaser. The case for the defendant was that he had two long interviews with the purchaser, who increased his offer from £700 to £750, and there had been no suggestion by the plaintiff that he was overcharged. His Honour Judge THOMAS held that, whether the price was £750 or £800, the services of the defendant were largely employed in bringing about the sale, and judgment was given in his favour, with costs.

LEGITIMACY PETITIONS IN HIGH COURT—FORM OF.

THE question as to what is the proper method by which an infant petitioner should proceed when asking for a declaration of legitimacy in the High Court was discussed in the case of *Knowles, G. M.* (*by her Guardian*) v. *The Attorney-General*, which came before the President on 1st May. From a short report of the case, which appeared in *The Times* of the following day, it appears that the petitioner, an infant some seven years of age, had petitioned by her guardian *ad litem*, and, upon counsel for the Attorney-General objecting that, this being a legitimacy petition, the proper form was for the petitioner to petition by "her next friend," the President directed that the order was not to be made until the petition had been rectified accordingly. [This report is not quite correct, as it is understood that the order *was* made as asked in the prayer of the petition, subject to a consent to act as "next friend" being obtained and the petition being amended accordingly.] The matter, however, again came before the President on the 13th May, and it is important to note that the objection was withdrawn and the order of 1st May amended by striking out that part referring to "next friend." It would have been somewhat confusing if the established practice according to the rules of the Divorce Division for an infant to petition by a guardian *ad litem*, and not by a next friend, had not applied to all petitions to that court.

Legal Parables.

XXXIII.

Credit *v.* Cash.

Now there practised in the town of Blankbury two solicitors, Mr. Trustem and Mr. Cashdown. Mr. Trustem was very lax in the matter of costs, and was easily satisfied by specious promises of future payment, but Mr. Cashdown never entered court without first extracting his fee. Wherefore the fame of Mr. Trustem spread throughout the neighbourhood, and his offices were for ever filled to overflowing by all manner of litigants who came to seek his aid, so that he was compelled to remove to more commodious premises, and to increase his staff. He soon became the talk and the envy of all the professional men of the district, and was adjudged a great success.

The quarters rolled on, and Mr. Trustem sent out bills innumerable, and wrote many threatening letters, but alas, poor miserable wretch, many of his clients were in jail, many more were in a state of penury, and some had departed no man knew whither. Some he sued to judgment in the county court, but they were given easy terms of payment, and, when Trustem remonstrated with the judge, his honour only smiled cynically and suggested that gentlemen of his profession ought to have more sense than to give credit unless they were sure of their clients.

Much to the consternation of all, Mr. Trustem was shortly afterwards visited by the sheriff's officer and was adjudicated bankrupt on his own petition.

Now Mr. Cashdown had a moderate and unimposing practice but no bad debts. He gathered round him a reliable clientele of respectable citizens of substance, and, in due course, retired a man of considerable wealth.

Moral : Success must be measured by the cash-book rather than by the call-book.

POINTS IN PRACTICE.

Questions from Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to The Assistant Editor, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Permitted Increase of Rent of Public-House.

Q. 1643. By an agreement, dated the 13th day of September, 1913, a freehold fully licensed public-house was let to a tenant at the yearly rent of £24, the tenant paying all rates and taxes. Towards the end of 1923 this public-house was sold to a client of mine, H. The tenant has been paying a reduced rent to my client since he bought on the ground that the agreement was varied by a verbal arrangement. The present owner is dissatisfied with the tenant, who is the widow of the original tenant in the agreement. Every inducement has been offered to get her to leave as the premises are required for development. I should be glad to know: (1) Whether the premises come within the Rent Restrictions Act, or (2) whether they are outside the Acts because they are business premises, and (3) if the answer to No. (1) is "yes" whether a notice for a 25 per cent. increase on the rent would be in order. The tenancy is determinable by six months' notice expiring at any time.

A. (1) and (2). The premises are within the Rent Act, 1920, s. 12 (2) (ii): See *Brakspear* v. *Barton*, 68 Sol. J. 719. (3) A notice for a 25 per cent. increase would be in order, if the landlord is responsible for the whole of the repairs, under the above Act, s. 2 (*d*) (i). Other increases are probably permissible under the same section, on the conditions therein stated.

Legitimacy Act, 1926.

Q. 1644. We are consulted on behalf of A, an infant aged eighteen, who has been legitimated by virtue of the above Act, and the marriage of her parents. She is living with her mother, but the whereabouts of her father is not known. A does not know she is illegitimate, and it is desired, if possible, to obtain a declaration of legitimacy from the county court without her knowledge. It seems clear from the terms of the Act and the cases of *Bednall* v. *Bednall*, [1927] P. 225, and *Clayton's Petition*, 43 T.L.R. 659, that the person desiring to be legitimated must be the actual petitioner, but we shall be glad to have your opinion on the following points.

(1) Does the Act give an infant petitioner the right to proceed on her own, or must she proceed by her next friend?

(2) In the latter case could the affidavit be sworn and the evidence given by the next friend (who would be an aunt fully cognisant with the circumstances) without the infant knowing of the proceedings or appearing before the court?

(3) Would substituted service on the father be essential, or would he be dispensed with?

(4) The form of petition given in the County Court (Legitimation) Rules, 1927, provides an undertaking to pay costs of the respondents. How could an infant give this?

It seems to us that the procedure in this case should be no different from that in the case of an infant aged a few months, who could not possibly appear in person, but we can find no precedent for that procedure.

A. (1) Order L.A. (as amended by County Court (No. 2) Rules 1927) r. 4 (3) provides that if the petitioner is an infant she shall petition by a next friend.

(2) Rule 8 provides for the affidavit to be made by the next friend, who will also give oral evidence under r. 13 at the hearing. The infant need not know of the proceedings, or appear before the court, but it will be a matter for the discretion of the judge as to whether the infant, as the person to be declared legitimated, shall also be required to attend. It was held in *In the Matter of a Petition*, 138 L.T. 64. that the hearing must not be in camera, but an appeal by the judge or the parties to the press might prevent the case from being reported.

(3) In view of r. 7, a strong case will require to be made out for dispensing with service on the father, and under r. 3 service can be effected on him in accordance with Ord. XXXVIII, r. 4, which provides for substituted service under Ord. VII, r. 40.

(4) The paragraph in question should be struck out under Ord. L.A., r. 4 (2), and an undertaking of the next friend should be lodged with the petition, in accordance with Ord. L.A., r. 4 (3).

Scope of Hairdresser's Restrictive Covenant.

Q. 1645. B, a hairdresser, is the lessee of premises belonging to A under a lease for a term of seven years. The lease contains amongst others the following covenants by B:—

(*a*) And will keep the premises open during the tenancy as a hairdresser's shop and do his best to extend the trade thereof;

(*b*) And that neither himself nor his heirs, executors, administrators or assigns will carry on the trade of a draper, clothier or outfitter in the said premises during any part of the tenancy;

(*c*) And that he will not assign underlet or part with the possession of the premises without the written consent of the landlord, such consent not to be unreasonably withheld to a respectable and responsible person, but no limited company shall be tenant thereof.

B wishes to assign the remainder of his term to a limited company engaged in the frozen meat business. A wishes for personal reasons to prevent B assigning to any assignee either a company or individual engaged in the meat business.

Can B legally withhold his consent:—

(1) To the frozen meat company?

(2) To an individual engaged in the meat business?

(3) To anyone but a hairdresser (see covenant (*a*) above).

A. (1) A can legally withhold his consent to the frozen meat company, under the express provision in clause (*c*).

(2) A cannot withhold his consent to an individual engaged in the meat business, as the effect of clause (*a*) is limited by clause (*b*). The latter implies that, in spite of clause (*a*), both A and his assigns are entitled to carry on other businesses besides hairdressing, the only prohibition being against drapers, clothiers or outfitters.

(3) A cannot restrict his consent to hairdressing only, as the only effect of clause (*a*) is to enable A to claim damages for breach of covenant if B gives up hairdressing during his own occupation. A can only claim an injunction if B or his assigns carry on one of the prohibited trades. It is assumed that the size of the premises renders it impossible to adopt the construction that they may be sub-divided, so as to enable another business to be carried on at the same time as hairdressing. If, however, the premises are large enough, A may be able to make it a condition of his consent that the hairdressing is continued under clause (*a*) in a section of the premises.

Joinder of Liquidator in Conveyance by Company as Mortgagee.

Q. 1646. I am acting for the purchaser in the sale of leasehold property, of which a company in compulsory liquidation are mortgagees, and are selling in exercise of their power of sale. No liquidator having been appointed, the Senior Official

Receiver is the liquidator of the company. The contract for sale is made under the seal of the company, and the seal is stated in the attestation clause to be affixed in the presence of the Senior Official Receiver as liquidator, and his signature is appended as witness, but the contract stipulates that he shall not be required to be made a party to the assignment. The purchaser's solicitor has pointed out to the liquidator's solicitors that, although the legal estate remains vested in the company, the usual practice is for the liquidator to join in the deed. The solicitors, however, say that the liquidator declines to be made a party, and they have remarked that he states that it is not necessary for him to be a party, and that assignments are frequently made in this way, in matters in which he is liquidator. The draft assignment was accordingly submitted without the liquidator being made a party, but recitals were inserted to the effect that the liquidator had agreed to sell, the purchase money was stated to be paid to him, and the company assigned as mortgagee "acting by the liquidator." The seal of the company was stated to have been affixed by the liquidator. The liquidator's solicitors have returned the draft amended in that the agreement to sell is by the company, the purchase money is paid to the company who acknowledge its receipt, and there is no reference to the liquidator in the operative part of the deed, but it is intended that the company's seal shall be affixed *in the presence* of the liquidator, who will witness as "official receiver and liquidator." The purchaser's solicitor wishes to know whether he should accept the assignment as altered, or whether under the circumstances he can insist on the recitals as originally drawn remaining in the deed, and whether in any event the purchaser's title will be in order.

A. The stipulation in the contract (that the liquidator shall not be required to be made a party to the assignment) is binding on the purchaser. The rival points of view, mentioned in the fourth paragraph of the question, are both justified by experience, but as the liquidator has no estate or interest, either legal or equitable, his joinder is in fact unnecessary. The original draft cannot be insisted upon, as there is a special stipulation to the contrary effect in the contract, and the result is that the purchaser's solicitor can accept the assignment as altered. The liquidator is conceding the minimum in adhering to his strict rights, but nevertheless the purchaser's title will be in order. See the Companies (Consolidation) Act, 1908, s. 151 (2) (*a*) and (*b*). It is assumed that no vesting order has been made under the Companies Act, 1928, s. 61.

Agricultural Wages (Regulation) Act, 1924 — False Complaint by Workers to Local Officer—Who may Prosecute—Whether also a Conspiracy.

Q. 1647. Two farm workers complained to the local officer appointed by the Agricultural Wages Board that their employer had been paying them less than the regulation rate of wages and produced figures which they contended substantiated their alleged complaint. These figures were in fact false, and after the inspector had thoroughly investigated the farmer's books and time sheets he was satisfied that no offence had been committed against the Act. The farmer is now anxious to prosecute the two men. Do you think he can take proceedings against them under s. 9 (3) (*c*) and (*d*) of the Agricultural Wages (Regulation) Act, 1924, or do those two sub-sections apply only to proceedings instigated by inspectors under the Act? If the above sub-sections are not applicable could proceedings against the men for conspiracy be taken?

A. We think the farmer may take proceedings under s. 9 (3), although it might be better to report the facts with a view to a prosecution by an officer under sub-ss. (4) and (5). The statute evidently contemplates prosecutions by officials rather than by private persons, but it does not in terms preclude a private prosecution. We have no doubt that an indictment for conspiracy would lie, assuming the evidence to be sufficient of the facts as stated.

Correspondence.

Whist Drives.

Sir,—I see on p. 9 of *The Times* of 25th May, a report of the Recorder of Liverpool's ruling, in which the learned Recorder is reported to have said "Games of skill and chance combined are within the meaning of unlawful game." Surely this is inaccurate. The definition of unlawful game is when the element of chance exceeds the element of skill. Whist in itself is generally recognised as a game of skill, but in whist drives the element of chance caused by the change of partners exceeds the element of skill.

In view of many conflicting decisions on this point I shall welcome correspondence.

Seaton, Devon. F. C. B. Chadwick.
25th May.

Undefended Divorce Petitions.

Sir,—Since the President's direction that all undefended divorce petitions depending entirely on hotel evidence should be heard in London, an anomaly Dickensian in its futility and ridiculous in its hypocrisy has come into being.

The affidavit of venue so necessary when such petitions could be heard in the provinces is still insisted upon when they must, willy nilly, be heard in London, so that we have the pathetic spectacle of a petitioner living in the country solemnly stating on oath that "it will be a convenience and saving of expense if the court will order that the hearing of the petition will take place in Middlesex."

Surely, sir, the affidavit of venue becomes entirely unnecessary in "hotel cases" since Lord Merrivale's direction gives the registrar no discretion but to order the trial to take place in Middlesex, and it is time that such a farcical procedure be discontinued.

Gray's Inn, W.C.1. "Tibbalds."
24th May.

A Conveyancer's Diary.

Sir,—Referring to "A Conveyancer's Diary" in your issue of the 25th May, may I point out that, even if the purchaser refuses to accept a conveyance made outside the S.L.A. by the legal owner with the concurrence of all those beneficially entitled, the vendor can still escape an application to the court to appoint trustees for the purposes of the Act? There does not appear to be anything to prevent the estate owner, with the concurrence of those entitled to equitable interests, conveying the land to trustees upon trust to sell and to hold the proceeds of sale and the rents and profits until sale upon trust for those respectively interested in them. The trustees for sale, who might well be some of those interested in the land, must, of course, not be fewer in number than two or more than four. To take a very simple instance, let us suppose the case of a settlement under the will of a person dying before the Act, who devised a house to A for life, and after his death to B in fee. A, as trustee in respect of his legal estate, and as beneficial owner in respect of his equitable life interest, might convey, and B, as beneficial owner in respect of his equitable remainder, might convey and release to A and B upon trust to sell and to hold the proceeds in the manner indicated above. It is submitted that the stamp duty on such a deed would be only ten shillings, and that the purchaser could not refuse to have title made in such a way. Title can, of course, also be made by the owners of equitable interests releasing to the estate owner, but this would involve *ad valorem* duty being paid on each interest released, with the necessity of a valuation and quite probably of an adjudication to avoid possible requisitions in the future.

A difficulty arises with regard to succession duty, the charge of which, when the sale is made under the powers o

the S.L.A., is shifted from the land to the proceeds of sale. It is suggested that, even if the duty has to be commuted, this would involve considerably less expense than an application to the court to appoint trustees.

No doubt the expedient suggested has occurred to many practitioners, but the writer cannot call to mind having seen a precedent drawn with the exact object of freeing the land from settlement with a view to sale.

West Kirby, J. BROCKLEHURST.
28th May.

[We thank our correspondent for his letter, and hope to deal with the point raised in a subsequent issue.—ED., *Sol. J.*

Obituary.

MR. G. L. DENMAN, LL.M., J.P.

Mr. George Lewis Denman, Barrister-at-Law, for many years a Metropolitan Police Magistrate, died at his residence, 36, Evelyn Gardens, S.W., on Sunday last, the 26th ult., at the age of seventy-five. He was the eldest son of the late Mr. Justice Denman and a grandson of that great advocate the first Lord Denman, who was Solicitor-General to Queen Caroline and afterwards Lord Chief Justice of England. Educated at Rugby and Trinity College, Cambridge (where he graduated LL.M.), he was called to the Bar by Lincoln's Inn in 1877, appointed Registrar to the Commission for the Trial of Municipal Election Petitions, and from 1882 to 1885 was Recorder of Queenborough, then a Revising Barrister until, in 1890, he was made a Metropolitan Police Magistrate. He presided first at the old Wandsworth Court and then at its successor, the South-Western Court, and later at Marlborough-street, where he sat for twenty-two years, retiring in 1922. H.

Reviews.

Snell's Principles of Equity. Twentieth edition, by H. GIBSON RIVINGTON and A. CLIFFORD FOUNTAINE. Sweet and Maxwell, Ltd. 30s. net.

The multiple editions of this work testify to its practical utility more eloquently than any reviewer's praise could do, and it may now be regarded as one of the half-dozen books indispensable to the Chancery practitioner, and the absence of which indicates a gap in any legal library. The last edition was published in 1925, and, the present editors having brought out that and one or two previously, the continuity is maintained, and their chief task has been to bring the work up to date by reference to recent cases and statutes. Since Mr. Snell's original treatise in 1868, history has made drastic changes in the administration of equity, the chief of course being its extension to all courts by the Judicature Acts. The author devoted twenty pages to a wife's equity to a settlement, and settlements in derogation of marital rights; the four or five in the present edition are mainly historical, and will no doubt disappear in the time, fast approaching, when the marital rights of an English husband will be no more than ancient myths. The maxims of equity, however, are permanent, and these are dealt with in the third chapter Mr. Snell's original second chapter, but the Judicature Acts now take preference. As to the new matter, the editors from their preface appear to have a poor opinion of the Auctions (Bidding Agreements) Act, 1927, but give its effect on p. 467, without comment. One may perhaps suggest that under the not very elegant sub-heading "When a trust may be upset," *Powell* v. *Powell* [1900] 1 Ch. 243, should have been quoted an important case on undue influence, which could also have appeared with *Lyon* v. *Home, etc.*, on p. 458. In the issue of concurrence by a married woman restrained from anticipation, p. 183, *Bolton* v. *Curre* [1895] 1 Ch. 544, might also have been quoted together with the later case of *Re Eyre-Williams* [1923] 2 Ch. 533, mentioned in the text. It seems curious that *Bolton* v. *Curre* was apparently overlooked in that case, though directly in point. In the chapter on "Partnership," the portion on the devolution of land contains no reference at all to the transitory provisions of the Law of Property Act, 1925; possibly the authors deem that it does not apply, but partners could be tenants in common both at law and in equity, and some warning might have been given that the application of the Act is by no means beyond controversy. When the above criticisms have been made, however, the fact remains that the book continues to have its own value, and the new edition will keep legal libraries up to date.

The Sacco-Vanzetti Case. Supplemental volume. HENRY HOLT & Co., New York.

This is the "Bridgewater Case." Sacco established an alibi, and could not be held for this offence; Vanzetti was indicted and convicted. He protested his innocence of this crime as of the one for which he was executed.

Nothing but its connexion with the latter makes the record of the *Bridgewater Case* worth preserving, but the present volume does complete the record so painstakingly and adequately presented to the world by Messrs. Holt.

Society took seven years to slay these men. During the years which have followed, we have, in our perverse modern manner, heaped upon the dead men a great monument of paper and printer's ink. No one knows, or ever will know, whether they were heroes or villains. But the materials now exist for a non-partisan account of the trial in reasonable compass, and it is to be hoped this will be attempted by some competent person. Meanwhile we commend these six admirably compiled volumes to students of crime and of judicial institutions, with sufficient leisure and perseverance to study them. In this country perhaps few will do this; we cannot help wondering whether, even in America, they will be numerous enough to recoup what must have been a substantial outlay by the publishers. One supposes that motives not exclusively of gain must have been behind the work.

Statutory Land Purchase in Ireland prior to 1923, *and Land Acts Saorstat Eireann*, 1923–1927. HENRY COLE BOWEN. pp. xiv and (with Index) 801. Dublin: J. Falconer, *Irish Law Times*. 60s. net.

The subject of compulsory sales and purchases of land in Ireland, especially in the Free State of Ireland, is not one which much affects English practitioners. But to those who are interested in this subject we can recommend this work as an exhaustive and complete treatise on the subject.

It is well printed and bound, and contains a table of contents and a good index.

Books Received.

Questioned Documents. Second Edition. ALBERT S. OSBORN, Examiner of Questioned Documents (Author of "Problems of Proof"). (1922.) With an Introduction by Professor JOHN H. WIGMORE (Author of "Wigmore on Evidence"). With citations of discussions of the Facts and the Law of Questioned Documents from many sources. Medium 8vo. pp. xxiv and (with Index and Bibliography) 1028. London: Sweet & Maxwell, Ltd. £2 15s. net.

Minnesota Law Review. Vol. 13. No. 6. May, 1929. 60 cents net.

The Law of Collisions on Land. His Honour Judge R. O. ROBERTS and ANDREW DEWAR GIBB, LL.B., Barrister-at-Law. Second Edition. ANDREW DEWAR GIBB. Demy 8vo. pp. xxxv and (with Index) 308. 1929. London: Sweet & Maxwell, Ltd.; Stevens & Sons, Ltd. 15s. net.

Notes of Cases.

Court of Appeal.

Cassidy *v.* Daily Mirror Newspapers Limited.

Scrutton, Greer and Russell, L.JJ. 13th May.

LIBEL—PHOTOGRAPH AND INSCRIPTION—STATEMENT THAT PLAINTIFF'S HUSBAND ENGAGED TO BE MARRIED—ABSENCE OF KNOWLEDGE OF OR INTENTION TO INJURE THE PLAINTIFF—PLAINTIFF'S RIGHT TO DAMAGES FOR DEFAMATION.

Appeal from McCardie, J., and a common jury.

The plaintiff was the wife of K. E. Cassidy, otherwise known as Mr. Michael Corrigan, a racehorse owner (herein referred to as Mr. Corrigan). At a race meeting at Hurst Park in February, 1928, Mr. Corrigan posed, in company with a lady (herein referred to as Miss X), to a photographer, to whom he said that he was engaged to marry the woman and he gave the photographer permission to announce the engagement. The photographer, without making any further inquiry, sent the photograph to the *Daily Mirror*, with an inscription underneath it, as follows: "Mr. M. Corrigan, the racehorse owner, and Miss X, whose engagement has been announced," and on 21st February, 1928, the photograph and inscription appeared in the *Daily Mirror* under the heading "To-day's Gossip." "News and views about men, women and affairs in general." The plaintiff contended that the defendants meant and were understood to mean by the publication that the plaintiff's husband had become engaged to be married to Miss X, and that he was not bound in lawful wedlock to the plaintiff, and that the plaintiff had lived in adultery with him. The defendants denied the innuendo and contended that the publication did not constitute a libel on the plaintiff. The publication was read by female acquaintances of the plaintiff, who gave evidence that they understood from it that the plaintiff was not married to Mr. Corrigan and had no legal right to take his name. It was objected at the trial that the words were not capable of a defamatory meaning. McCardie, J., held that they were capable of a defamatory meaning, and the jury found that they were defamatory and awarded the plaintiff £500 damages. The defendants appealed.

SCRUTTON, L.J., said that the words were capable of the meaning "Corrigan is a single man," and were published to people who knew that the plaintiff professed to be married to Corrigan. It was for the jury to say whether those people could reasonably draw the inference that the plaintiff was, in fact, living an immoral cohabitation with Corrigan and that finding should not be interfered with. Moreover, since *Hulton & Co.* v. *Jones* [1910] A.C. 20, it was impossible for a person publishing a statement which, to those who knew certain facts, was capable of a defamatory meaning with regard to A, to defend himself by saying that he never heard of A, and did not mean to injure him. If he published words reasonably capable of being read as relating directly or indirectly to A, he must take the consequence of the defamatory inferences reasonably drawn from the words. The appeal must be dismissed.

GREER, L.J., read a dissenting judgment, in which he said that the picture and the words were in themselves unobjectionable. His lordship thought that the appeal ought to be allowed, first, because it was not sufficient to establish liability for a witness to prove that, by reason of some fact to which the libel referred, he drew an unfavourable inference against the plaintiff. The jury must be satisfied by evidence that on a reasonable interpretation of the words used, the innuendo was proved to be an implicit part of the statement by the defendants. Secondly, if intrinsic facts were relied on for the purpose of converting that which would otherwise be an innocent statement of fact into a defamatory libel, the extrinsic facts must be known both to the person who framed the alleged libel and to the persons to whom it was published. In this case, those who were responsible for the publication of the photograph and the words in question did not know that Corrigan was a married man. The appeal ought to be allowed.

RUSSELL, L.J., agreed with Scrutton, L.J., and the appeal was (by a majority) dismissed.

COUNSEL: *W. A. Jowitt*, K.C., *Conway*, K.C., and *G. R. Blanco White*; *Serjeant Sullivan*, K.C., and *Martin O'Connor*.

SOLICITORS: *Michael Abrahams & Co.*; *Edmond O'Connor and Co.*

[Reported by T. W. MORGAN, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

Gaskell, Ltd., *v.* Askwith.

Humphreys, J. 29th April.

MONEYLENDER—CLAIM AGAINST GUARANTOR—PRINCIPAL NOT LIABLE—INCORRECT DATE IN MEMORANDUM—MONEYLENDERS ACT, 1927, 17 & 18 Geo. 5, c. 21, s. 6 (1).

In this action the plaintiffs, registered moneylenders, claimed from the defendant, Lord Askwith, £550 alleged to be due under a guarantee in writing dated the 11th August, 1928, and signed by the defendant, whereby he guaranteed the payment to the plaintiffs of a promissory note for £550 to secure a loan of £475 dated the 9th August, 1928, made by the plaintiffs to one Thomas Jackson. The actual payment of the money to Jackson and the signing of the memorandum by him did not take place till the 17th August, 1928, but the memorandum still contained the 9th August as the date of the loan. On the 17th August copies of the memorandum and promissory note were handed to the defendant. The defendant contended that the promissory note was illegal and void by reason of the fact that the plaintiffs had contravened s. 6 of the Moneylenders Act, 1927, in that Jackson had not signed, nor the plaintiffs delivered to Jackson within seven days, a sufficient memorandum in writing containing all the terms of the transaction.

HUMPHREYS, J., said that Lord Askwith took up the position that as a surety he ought not to be required to pay unless his principal was liable. He (his lordship) was of opinion that no loan was made until the 17th August, and that the date in the memorandum was wrong. In those circumstances the plaintiffs had not complied with the terms of s. 6 of the Moneylenders Act, 1927, as to the requirement of the date in the memorandum, and in that case, as Jackson could not be successfully sued on the promissory note, the action against the defendant failed. Judgment for the defendant, with costs.

COUNSEL: *Barrington-Ward*, K.C., and *R. F. Levy*, for the plaintiffs; *Doughty*, K.C., and *Harold Simmons*, for the defendant.

SOLICITORS: *Lazarus & Son*; *Percy Bono & Griffith*.

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Sheffield Corporation *v.* Kitson.

Lord Hewart, C.J., Avory and Swift, JJ. 2nd May.

MOTOR OMNIBUS—UNLICENSED—INFORMATION PREFERRED—CONVICTION—APPEAL—INFORMANT NOT A "PARTY AGGRIEVED"—PUBLIC HEALTH ACT, 1875 (38 & 39 Vict., c. 55), s. 253.

At a court of summary jurisdiction on the 13th November, 1928, an information was preferred by Arthur Kitson under the Town Police Clauses Acts, 1847 and 1889, against the Sheffield Corporation for that they on the 19th October 1928, being the proprietors of a motor omnibus, unlawfully permitted it to ply for hire within the borough without being licensed to do so. It was proved before the justices, *inter alia*, that the omnibus in question was not standing or plying for hire on any route for which the company, of which Kitson was a director, had applied for a licence to ply for hire, or on which they had in fact been running omnibuses. It was contended for the corporation that, with respect to hackney carriages, s 253 of

the Public Health Act, 1875, incorporated the Town Police Clauses Acts, and that by that section proceedings for the recovery of any penalty could not be taken by any person other than a party aggrieved, or by the local authority, without the consent in writing of the Attorney-General The corporation said that the respondent was not a party aggrieved. The justices convicted the corporation and fined them 40s. The corporation now appealed.

Lord HEWART, C.J., said that he thought that he was warranted in coming to the conclusion that the proceedings, to be sustainable, must be under s 253 of the Public Health Act, 1875. Kitson, who preferred the information, had got to show that he was a party aggrieved inasmuch as he was not the local authority and had not obtained the consent of the Attorney-General. He (his lordship) could see no material on which it could be found that Kitson, either individually, or even if he were regarded as the agent, nominee or representative of the company, was a party aggrieved. The grievance of the company or of the director would be just the same whether the vehicles on those non-competing routes were or were not licensed. The appeal was allowed, with costs.

AVORY and SWIFT, JJ., concurred.

COUNSEL: *The Hon. Stafford Cripps*, K.C., *Paley Scott*, and *Wrangham*, for the appellants; *Streatfield*, for the respondent.

SOLICITORS: *Rollit, Sons & Haydon*, for Sir William Hart, Town Clerk, Sheffield; *Doyle, Devonshire & Co.*, for W. Irwin Mitchell, Sheffield.

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Probate, Divorce and Admiralty Division.

In re **William Greer, deceased.**

Lord Merrivale, P. 19th March.

PROBATE—APPLICATION TO SEND ORIGINAL WILL OUT OF THE JURISDICTION—CONTROL OF WILLS BY HIGH COURT—ADMINISTRATION OF JUSTICE ACT, 1928, 18 & 19 Geo. 5, c. 26, s. 11.

This was an application on behalf of the plaintiff in a probate action proceeding in the Court of the Irish Free State, asking that the original will, which had been admitted to probate in England, might be allowed to be produced at the trial in Ireland. Counsel for the applicant said that in the Irish Court the plaintiff sought to put in evidence a photographic facsimile of the will, probate of which was opposed in Ireland. The defendants objected on the ground that it was not best evidence and the case was adjourned accordingly for the present application to be made. It was asked that the will might be sent in the custody of an official from the Probate Registry to be produced at the trial in Ireland. Counsel referred to s. 11 of the Administration of Justice Act, 1928, and ss. 170 and 172 of the Judicature (Consolidation) Act, 1925, which dealt with the control and custody of wills by the High Court. The control contemplated by s. 11 of the 1928 Act would not be lost, especially as the judge of the Irish Court had given his assurance that the will would not leave the custody of any official who should take it to Ireland. There was no distinction between wills deposited in the Probate Registry here before probate and after probate. Wills deposited but not admitted to probate had been sent abroad in connexion with proceedings in this country. They had been sent to foreign countries in the custody of solicitors. In this case it was only sought temporarily to send the will to a British dominion.

Lord MERRIVALE, P., in refusing the application, said that the matter indicated a possible difficulty with regard to a conflict in the Irish Free State over the establishment of the will of a person domiciled in Ireland, that will being in dispute. The will had been admitted to probate in this country and was now deposited in the Principal Probate Registry according to statute. The court would wish to do everything in its power to facilitate the due administration of justice in the Irish Free State, and if there were such a power to do what was asked under guarantees for return of the document in due course, he (his Lordship) would desire to meet the reasonable wish of the judge and the applicant. The question was whether a document such as the present, which was under the statutory control of the court, could be lawfully sent out of the jurisdiction. The statute indicated the contrary very directly. There could not be control if the document were sent out of the jurisdiction, and the right to inspect would be lost while the document was out of the control of the court. If in a case presented in this jurisdiction the document were proved to be unavailable for production, secondary evidence would be allowed, and therefore this matter did not appear to raise any real difficulty.

COUNSEL: *F. L. C. Hodson*, for the applicant.

SOLICITORS: *Slaughter & May.*

[Reported by J. F. COMPTON-MILLER, Esq., Barrister-at-Law.]

Societies.

The London Solicitors' Golfing Society.

The Summer Meeting of this Society was held in beautiful weather at Walton Heath on Wednesday, the 22nd ult. There were ninety-five entries for the meeting (which constitutes a record), and among them were two members of the Council of The Law Society, Mr. A. M. Ingledew and Mr. W. M. Woodhouse. The Secretary of The Law Society, Mr. E. R. Cook, was also a competitor.

The Scratch Medal was won by Mr. R. Egerton Johnson with a score of 76, which, in view of the difficult wind which was blowing, was a very fine effort. With a return of 76 plus 1 =77 he also tied with Mr. J. A. Attenborough (85–8 77) for the Captain's prize for best net score. Other results were :—

Senior division	9 holes out.	C. H. Parry 42–4½3 7½.
	9 holes in.	H. Royle 39–3=36.
		J. A. Attenborough 40–43–6.
	J. A. Attenborough won on toss.	
Junior division	9 holes out.	E. H. Coe 52–10=42.
		C. E. Stredwick 48–6=42.
		I. Seymour Watts 48–6=42.
	9 holes in.	R. E. Attenborough 41–6½ 34½.

Bogey Prize.—Hugh Royle (6) 2 up.

Runner-up Spoon.—F. le S. Stone (plus 2) 1 up.

The following qualified for the Riddell Challenge Cup :—

H. Forbes White, R. P. Tatham, J. A. Attenborough, Harry Knox, F. Burgis, R. B. Waterer, K. M. Beaumont, R. Egerton Johnson, Arnold Carter, R. E. Attenborough, R. P. Hamp, R. W. Ripley, W. R. Taylor, C. F. Twist, R. H. King, C. E. Stredwick, C. H. Parry, Hugh Royle, G. A. Collins.

The competitors were the guests for the day of their President, Lord Riddell, who entertained them to dinner after the meeting.

The membership of the Society is steadily increasing, and it is hoped to increase it still more before the Autumn Meeting. All enquiries should be sent to the Honorary Secretary, H. Forbes White, Bank-buildings, Ludgate-circus, E.C.4.

United Law Clerks' Society.

FURTHER ADVANTAGES FOR MEMBERS.

The Society's Quinquennial Valuation as at the 31st December, 1928, has been made by its Actuary, Mr. James Bacon, F.I.A. It discloses assets amounting to £210,630 and liabilities amounting to £192,051, showing a surplus of £18,579, which is regarded as an eminently satisfactory position.

At a Special Meeting of the Members held on Wednesday the 29th ult., the report was submitted and discussed, when it was decided on the recommendation of the Committee and with the approval of the Actuary to utilise the surplus by (1) allowing Members to cease the payment of all contributions on attaining the age of sixty-five, and (2) adding certain bonuses to the death allowances. The bonuses which have been paid to superannuated Members, making their allowances up to £52 per annum for several years past, are being continued.

The Actuary stated that if the present favourable experience of the Society continues, new Members may hope to qualify for similar advantages at successive valuations. The offices of the Society are at 2, Stone-buildings, Lincoln's Inn, W.C.2, and the Secretary will be pleased to forward particulars on application.

Rules and Orders.

PROVISIONAL REGULATIONS, DATED 22ND APRIL, 1929, MADE BY THE MINISTER OF HEALTH UNDER SECTION 108 (1) (*c*) OF THE LOCAL GOVERNMENT ACT, 1929 (19 GEO. 5, C. 17) PRESCRIBING THE PERSONS BY WHOM, AND THE DATES BY WHICH INFORMATION REQUIRED FOR ESTIMATING THE AMOUNT OF EXPENDITURE FALLING TO BE BORNE BY RATES IN THE STANDARD YEAR IS TO BE GIVEN.

73,402.

The Minister of Health hereby certifies under Section 2 of the Rules Publication Act, 1893, that on account of urgency the following Regulations should come into force immediately, and in exercise of the powers conferred on him by paragraph (*c*) of sub-section (1) of Section 108 of the Local Government Act, 1929, and of all other powers enabling him in that behalf hereby makes the following regulations :—

1. These Regulations may be cited as the "Local Government (Statements of Rate-borne Expenditure) Regulations, 1929."

2. (1) The Interpretation Act, 1889, applies to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

(2) In these Regulations, unless the context otherwise requires—

"Act" means the Local Government Act, 1929 ;

"Local authority" means any body having power to levy a rate or to issue a precept, certificate or other instrument requiring payment of any sum which can be raised out of a rate ;

"Chief financial officer" means the chief officer or other person charged with the duty of keeping the accounts of a local authority ;

"Clerk" means the clerk of the local authority, or where no clerk is appointed or acting, the chief financial officer ;

"District auditor" includes a person appointed under the District Auditors Act, 1879, to assist a district auditor ;

"Financial year" means the period of twelve months commencing on the first day of April, 1928, and ending on the thirty-first day of March, 1929, or, in the case of an authority whose accounts were required to be balanced for a period of twelve months commencing on some date, other than the first day of April, between the thirtieth day of June, 1927, and the first day of July, 1928, means that period ;

"Income and expenditure" means in any case in which accounts are not normally kept upon the basis of income and expenditure, the several items which would in accordance with the established practice of the local authority be properly included in their accounts for the financial year as representing income or receipts and expenditure or payments.

3. (1) Subject as provided in these Regulations, the clerk of every local authority shall, not later than the date specified in the Schedule to these Regulations as appropriate to that authority, submit to the Minister a statement in duplicate, in a form to be prescribed for that purpose, showing the income and expenditure of the local authority for the financial year.

(2) The statement shall distinguish between income and expenditure attributable to and chargeable upon the whole of the area of the local authority and that attributable to and chargeable upon a part of that area.

(3) A certificate signed by the chief financial officer of the local authority that the entries in the statement are correct shall be appended to the statement.

4. If the local authority are of opinion that the statement does not provide a satisfactory basis for estimating their expenditure in respect of the financial year falling to be borne by rates and that some alterations of or additions to the statement are necessary either in order to correct some abnormal treatment of income or expenditure in the accounts of the authority or for any other reason, the clerk of the authority shall submit to the Minister together with the statement a supplementary statement in duplicate, certified by the chief financial officer of the local authority as correct, showing what alterations or additions should be made and stating the grounds on which they are considered necessary.

5. Every statement and supplementary statement submitted by a local authority to the Minister under these regulations shall be examined by a district auditor and for that purpose the authority shall give the district auditor access to their accounts and records for the financial year and for such other periods as he may deem necessary.

6. If upon examination of any statement submitted by a local authority the Minister or the district auditor is of opinion that the statement does not provide a satisfactory basis for estimating the expenditure of the authority for the financial year falling to be borne by rates, the authority shall furnish such further particulars, certified as correct by the chief financial officer, as the Minister or district auditor may require for the purpose of enabling a proper estimate to be made.

7. The district auditor shall after examining any statement or supplementary statement submitted under these Regulations certify to the Minister that the particulars contained therein are correct or incorrect and that the other requirements of these Regulations have been duly fulfilled or not, as the case may be.

8. If any alteration of the boundaries of the area of a local authority or of the boundaries of any separately rated area or any alteration of local authorities has taken place after the first day of April, 1928, and before the first day of April, 1929, the Minister may direct that the statement of the income and expenditure of any local authority affected by such alteration shall be based on the accounts of the authority for such period or periods within the financial year as he may specify, and, in the event of a local authority having ceased to exist, the statement shall be submitted and certified by such person as may be designated by the Minister for the purpose.

SCHEDULE.

DATES BY WHICH STATEMENTS OF INCOME AND EXPENDITURE MUST BE SUBMITTED TO THE MINISTER.

(i) Boards of Guardians, and Joint Authorities representative only of those Boards.....31st May, 1929 ;

(ii) Rural District Councils and Joint Authorities representative only of Rural District Councils.....30th June, 1929 ;

(iii) Councils of Municipal Boroughs (not being County Boroughs) all of whose accounts are subject to audit by District Auditors, Councils of Urban Districts (not being Boroughs) and Joint Authorities upon which any of those Councils are represented.....30th June, 1929 ;

(iv) Councils of Counties and Municipal Boroughs (excluding Boroughs to which paragraph (iii) of this Schedule applies), Councils of Metropolitan Boroughs, the Common Council of the City of London, and other Local Authorities not named in this Schedule.....31st July, 1929.

Given under the Official Seal of the Minister of Health this twenty-second day of April, in the year One thousand nine hundred and twenty-nine.

(L.S.) *H. W. S. Francis,*
Assistant Secretary, Ministry of Health,

Legal Notes and News.

Honours and Appointments.

Mr. A. S. HOLLNESS has been appointed Joint Assistant Actuary of the Phœnix Assurance Co. Limited.

Mr. S. J. WILSON PRICE, Barrister-at-Law, has been appointed Coroner for the Borough of Margate. Mr. Price was called by the Inner Temple in 1924.

Mr. WILLIAM E. ADAMS, Solicitor, Assistant Town Clerk of Rotherham, has been appointed Assistant Town Clerk of the City of Westminster. Mr. Adams was admitted in 1925.

Mr. NOEL BARRE GOLDIE, K.C., has been appointed Recorder of Burnley in the place of Mr. Alfred R. Kennedy, K.C., recently appointed a County Court Judge. Mr. Goldie was called to the Bar in 1905 and took silk in 1928.

Mr. G. P. A. LEDERER, formerly an Assistant General Manager of the Midland Bank, has now been appointed a Joint General Manager.

Mr. C. GORDON ROSS, M.C., LL.B., Solicitor, of the firm of Cardew-Smith & Ross, of 27, Ely-place, E.C.1, has had the "Order of Saint Sava" conferred upon him by H.M. King Alexander of Jugo-Slavia in recognition of services rendered to his Government. Mr. Ross was admitted in 1910.

Mr. WILSON BUTLER, M.A., LL.M. (practising as Thomas Butler & Son, solicitors, Broughton-in-Furness), has been appointed Clerk to the Justices for the Petty Sessional Division of Bootle, Cumberland. Mr. Butler was admitted in 1891.

The Secretary of State for Scotland has appointed Mr. J. W. L. CRAIG, Procurator, Dumbarton, to be Clerk of the Peace for the County of Dumbarton, in the place of Mr. William Craig, resigned. Mr. Craig, who was enrolled in 1919, previously held the appointment of Deputy Clerk of the Peace.

Wills and Bequests.

Mr. John Proffitt, solicitor, of Victoria-street, Westminster, S.W., and Aldridge House, Woking, left estate of the gross value of £22,284.

THE BRITISH PATENT SYSTEM.

With reference to the article which appeared in our issue of the 2nd March last (73 Sol. J., 135), suggesting certain reforms in our patent system, it is interesting to note that the President of the Board of Trade has now appointed the following committee to report whether any, and if so what, amendments in the Patents and Designs Acts, or changes in the practice of the Patent Office, are desirable.

The Right. Hon. Sir Charles H. Sargant (Chairman), Mr. Horatio Ballantyne, Mr. H. A. Gill, Mr. E. H. Hodgson, C.B., O.B.E., Sir Herbert Jackson, K.B.E., F.R.S., Mr. W. S. Jarratt, Mr. Fearnley Owen, Mr. J. G. Weir, C.M.G., C.B.E., and Mr. James Whitehead, K.C., with Mr. R. W. Luce, Patent Office, 25 Southampton Buildings, Chancery-lane, W.C.2, as Secretary.

Sir Charles Sargant was formerly a Lord Justice of Appeal.

Mr. Ballantyne is a Managing Director of Lever Bros. Limited, and an expert in patent matters.

Mr. Gill, is a past President of the Chartered Institute of Patent Agents, was a member of the British Delegation to the Industrial Property Conference at the Hague 1925 and a member of the Dating of Patents Committee 1927.

Mr. Hodgson is Principal Assistant Secretary, Establishment Department, Board of Trade.

Sir Herbert Jackson is Director of Research, British Scientific Instruments Research Association, and Emeritus Professor of Chemistry, University of London.

Mr. Jarratt is Comptroller of the Patent Office.

Mr. Owen is a Solicitor and member of the firm of Faithfull, Owen and Fraser.

Mr. Weir, is a Director of G. & J. Weir Limited, Glasgow.

Mr. Whitehead was Chairman of the Dating of Patents Committee 1927.

SIX WOMEN SUCCESSFUL AT THE BAR FINAL.

Six women passed the Bar final examination for Trinity term, held last month under the direction of the Council of Legal Education, and thirteen others were successful in individual subjects.

This is probably a record number of passes by women at any legal examination since women were admitted to the Inns of Court. There were 220 entries for the final and 141 passes.

In consequence of there being now no Easter examination, the total of entries for the various subjects was 1,062, an exceptionally high number. There were 694 passes.

The highest number of entries was for Constitutional Law, 239, and there were 114 passes in that subject. For Criminal Law and Procedure there were 218 entries and 139 passes, and for Real Property and Conveyancing 197 entered and 89 passed.

Lord Swinfen and Lord Claud David Hamilton were amongst those who passed in Criminal Law, and Sir Robert Erskine Holland appears in the final list.

HUSBAND BOUND TO SILENCE.

An unusual condition of probation—that a husband should not in any way communicate with his wife for twelve months—was made at the Marylebone Police Court by Mr. Hay Halkett on Wednesday. The accused was charged with stealing a handbag and contents, value 5s., from the person of his wife, who said that her husband was very irresponsible and unreliable, and about two months ago she had to leave him because her nerves could not stand the strain any longer. On the day in question he met her as she alighted from a bus, asked for some money, and then snatched her bag and ran off. He was stopped, and she gave him in charge. The magistrate having disclosed that the prison doctor was of opinion that the accused was not normal, made the order referred to and told the accused that he would get three months if he wrote to his wife.

THE JUDICIAL COMMITTEE.

The Judicial Committee of the Privy Council will resume its sittings on Tuesday, the 4th inst., with a list of 44 appeals, compared with 32 for the corresponding period last year. India contributes 29, Canada 12, and Ceylon, the Straits Settlements, and Nigeria one each. Of the Canadian appeals one is concerned with the right of women to sit in the Canadian Senate. Fourteen judgments await delivery.

THE SOLICITORS' LAW STATIONERY SOCIETY, LIMITED.

At an Extraordinary General Meeting of the Society held on Tuesday, the 28th ult., a resolution was carried increasing the capital from £120,000 to £150,000.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date		Emergency Rota.	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Romer.
M'nd'y June	3	Mr. Hicks Beach	Mr. Ritchie	Mr.*Hicks Beach	Mr. Andrews
Tuesday ..	4	Blaker	Andrews	Andrews	*More
Wednesday.	5	More	Jolly	*More	*Hicks Beach
Thursday .	6	Ritchie	Hicks Beach	Hicks Beach	*Andrews
Friday	7	Andrews	Blaker	*Andrews	More
Saturday ..	8	Jolly	More	More	Hicks Beach

Date		Mr. Justice Maugham.	Mr. Justice Astbury.	Mr. Justice Clauson	Mr. Justice Luxmoore.
M'nd'y June	3	Mr. More	Mr. Ritchie	Mr. Jolly	Mr. Blaker
Tuesday ..	4	Hicks Beach	*Blaker	Ritchie	*Jolly
Wednesday	5	Andrews	Jolly	Blaker	*Ritchie
Thursday .	6	More	*Ritchie	Jolly	*Blaker
Friday	7	Hicks Beach	Blaker	Ritchie	*Jolly
Saturday ..	8	Andrews	Jolly	Blaker	Ritchie

* The Registrar will be in Chambers on these days, and also on the days when the Courts are not sitting.

TRINITY SITTINGS, 1929.

COURT OF APPEAL.

IN APPEAL COURT NO. I.

Tuesday, 28th May.—Exparte Applications, Original Motions, Interlocutory Appeals from the Chancery and Probate and Divorce Divisions, and if necessary, Chancery Final Appeals.
Wednesday, 29th May, and until further notice—Chancery Final Appeals.
Monday, 10th June, and until further notice—Revenue Appeals.

IN APPEAL COURT NO. II.

Tuesday, 28th May.—Exparte Applications, Original Motions, Interlocutory Appeals and, if necessary, Final Appeals from the King's Bench Division.
Wednesday, 29th May, and until further notice—Final Appeals from the King's Bench Division.

HIGH COURT OF JUSTICE.

CHANCERY DIVISION.

GROUP I.

In Causes and Matters assigned to Mr. Justice EVE, Mr. Justice ROMER and Mr. Justice MAUGHAM.

Before Mr. Justice EVE.

THE WITNESS LIST. PART I.

Actions, the trial of which cannot reasonably be expected to exceed 10 hours.

Mondays .. Companies (Winding up) Business.
Tuesdays, Wednesdays, Thursdays, Fridays } The Witness List. Part I.

Before Mr. Justice ROMER.

THE WITNESS LIST. PART II.

Mr. Justice ROMER will sit daily for the disposal of the List of longer Witness Actions.

Before Mr. Justice MAUGHAM.

THE NON-WITNESS LIST.

Mondays .. Chamber Summonses.
Tuesdays .. Mots, Short Causes, Pets, Procedure Summonses, Fur Cons and Adjourned Summonses.
Wednesdays.. Adjourned Summonses.
Thursdays .. Adjourned Summonses. Lancashire Business will be taken on Thursdays, the 6th and 20th June and 4th and 18th July.
Fridays .. Mots and Adjourned Summonses.

N.B.—Chamber Summonses will be taken on Tuesday, 4th June, and Motions on Wednesday, 5th June.

GROUP II.

In Causes and Matters assigned to Mr. Justice ASTBURY, Mr. Justice CLAUSON and Mr. Justice LUXMOORE.

Before Mr. Justice ASTBURY.

THE WITNESS LIST. PART I.

Actions, the trial of which cannot reasonably be expected to exceed 10 hours.

Mondays, Tuesdays, Wednesdays, Thursdays, Fridays } The Witness List. Part I.

Bankruptcy Judgment Summonses will be taken on Mondays the 10th June and 8th July.
Bankruptcy Motions will be taken on Mondays, the 17th June and 15th July.

Before Mr. Justice CLAUSON.

THE NON-WITNESS LIST.

Mondays (except 3rd June) .. Chamber Summonses.
Tuesdays .. Mots, Short Causes, Pets, Procedure Summonses, Fur Cons and Adjourned Summonses (Chamber Summonses will be taken before Motions on Tuesday, 4th June).
Wednesdays.. Adjourned Summonses.
Thursdays .. Adjourned Summonses.
Fridays .. Mots and Adjourned Summonses.

A Divisional Court in Bankruptcy will sit on Wednesdays, the 19th June and 17th July.

Before Mr. Justice LUXMOORE.

THE WITNESS LIST. PART II.

Mr. Justice LUXMOORE will sit daily for the disposal of longer Witness actions.

THE COURT OF APPEAL.

A List of Appeals for hearing, entered up to Friday, May 17th, 1929.

FROM THE CHANCERY DIVISION.

(Final List.)

Philippi v Administrator of German Property
Re Wrangle Wright v Wrangle (not before June 4)
J B Stone & Co ld v Steelace Manufacturing Co ld (not before June 3)
Re Jones Jones v Cusack-Smith
Re E V Huxtable, a Solr &c Re Taxation of Costs
Lektophone Corpn v S G Brown ld
Same v Same
Re Gates Gates v Cabell & ors
Re Same Same v Same
Thompson v Warner Bros Pictures ld
Berkeley v Palmer
The Great Western Ry Co v The Monmouthshire County Council
Re Williams' Settlement Greenwell v Humphries (not before June 4)
Collins v Associated Greyhound Raccourses ld
Re Andrews Paine v Hall
Munro v Barrett
Re I'Anson I'Anson v Corn
Douglas Packing Co v William Evans & Co (Hereford and Devon) ld
Landon v Motchaloff
Re Bain Public Trustee v Ross
Re Barker Crockford v Barker

FROM THE KING'S BENCH DIVISION.

(Final and New Trial List.)

Newsholme Brothers v The Road Transport & General Insurance Co ld (pt hd) (referred back to Arbitrator Feb 7)

The United Shipping Co ld v Assicurazioni Generali
Pedestros ld v Desoutter Bros ld.
Price, Davies & Co v Smith (not before June 3)
Humphery v Wilson
J W Atha & Company v Bulmer Rayon Co ld
Same v Same
Wheeldon v Tomkinson
William Ramsden & Co ld v Kornberg
Maley Bros v Churcher
Drinkwater v Gilbert
Lea Valley Products ld v Paros ld
Bernhard v Neo-Art Productions ld
Same v Same
Van de Verren v The Anglo-Dutch Brick Co (1927) ld
Dixon v Home & General Investment Co ld
Svendborg v The London Midland & Scottish Ry Co
Gaskell ld v Askwith
Vasili Barishnikoff's Sons Stodol Cloth Mill Co v Midland Bank
Watt v Longsdon
Sasha ld v Stoenesco
Burgess v Slaney
Re an Arbitration between the Solicitor for the Affairs of His Majesty's Treasury and F N Pickett
Re Same Same v Same
Perry & Co (Bow) ld v The Port Isaac Harbour Commissioners
Scruby v Nigerian Base Metals Corpn ld
Solignum ld v Investors' Review ld

FROM THE KING'S BENCH DIVISION.

(Revenue Paper—Final List.)

For Judgment.

Commrs of Inland Revenue v Dalgety & Co ld
Attor-Gen v The Glen Line ld

For Hearing.

(Revenue Paper—Interlocutory List.)

Thornley, H.M. Inspector of Taxes v Brown

(Revenue Paper—Final List.)

Leeming v R H B Jones, Inspector H.M. Inspector of Taxes
Salisbury House Estate ld v C Fry, H.M. Inspector of Taxes
Dreyfus v The Commrs of Inland Revenue
Same v Same
C Fry, H.M. Inspector of Taxes v Burma Corpn ld
S G Ereaut, H.M. Inspector of Taxes v The Girls' Public Day School Trust ld
Sutton v Commrs of Inland Revenue
Stern v Commrs of Inland Revenue
City of London Real Property Co ld v W Jones (Inspector of Taxes)
Same v Same
G R Simpson (Inspector of Taxes) v Executor of Bonnor Maurice as Executors of Edward Kay, dec
Perrin v Dickson (Inspector of Taxes)
Stanyforth v Commrs of Inland Revenue
Rowson v Stephen (Inspector of Taxes)

FROM THE KING'S BENCH DIVISION.

(Interlocutory List.)

Pirelli v Salerni (not before June 3)
Bond v Waterson
Gordon v Miles
Simbro Trading Co ld v The Poso-graph (Parent) Corporation ld
Crouch v Hale

FROM THE ADMIRALTY DIVISION.

(Final List.)

(With Nautical Assessors.)

Mansepool The West Carglaze China Clay Co ld v The Owners of s.s. "Mansepool" 'City of Lancaster" Owners of steam tug "Kenia" v Owners of s.s. "City of Lancaster" "Pamela" Owners of s.s. "Mount Evans" v Owners of s.s. "Pamela"

Re The Workmen's Compensation Acts.

(From County Courts.)

Jones v A & E Pettifer ld
Seaman v J G Ingram & Sons ld
Lane v Purewite Laundry Service Co
Church v Dugdale & Adams ld
Smith v Stepney Corpn
Nugent v Londonderry Collieries ld
Maver v The Owners of the ship "Solon"

Standing in the "ABATED" List.

FROM THE KING'S BENCH DIVISION.

(Interlocutory List.)

Pusey v H Boot & Sons ld (s.o. liberty to restore (July 6))
Tatham v Garner (s.o. generally Dec 7)

(Revenue Paper—Final List.)

Attorney-General v J J Lane ld (s.o. generally Oct 17)
Miller (Inspector of Taxes) v Ellery & Co ld (s.o. Oct 16)
Collyer (Inspector of Taxes) v Hoare & Co ld (s.o. Dec 19)

HIGH COURT OF JUSTICE—CHANCERY DIVISION.

For the purpose of securing the more speedy disposition of business and especially of the shorter Witness Actions, the Judges of the Chancery Division are divided into two groups of three each, and there are three lists, namely: The Non-Witness List, The Witness List Part I, into which the shorter Witness Actions will go, and the Witness List Part II, into which the longer Witness Actions will go.

GROUP I:—Mr. Justice EVE, Mr. Justice ROMER and Mr. Justice MAUGHAM.

GROUP II:—Mr. Justice ASTBURY, Mr. Justice CLAUSON and Mr. Justice LUXMOORE.

TRINITY SITTINGS, 1929.

GROUP I.

Mr. Justice EVE will take Part I of the Witness List. Companies (Winding up) business will be taken on each Monday.

Mr. Justice ROMER will take Part II of the Witness List.

Mr. Justice MAUGHAM will take the Non-Witness business as set out in the Trinity Sittings Paper.

GROUP II.

Mr. Justice ASTBURY will take Part I of the Witness List. Bankruptcy business will be taken as announced in the Trinity Sittings Paper.

Mr. Justice CLAUSON will take the Non-Witness business as set out in the Trinity Sittings Paper.

Mr. Justice LUXMOORE will take Part II of the Witness List.

GROUP I.

Before Mr. Justice EVE.

(For Judgment.)

Trafford v Thrower

Retained Witness Action.

Mitford v Edgar (pt hd, s.o. to 31 May

Retained Adjourned Summons.

Re Yapp Reynolds v Millichip

Witness List. Part I.

Actions, the trial of which cannot reasonably be expected to exceed 10 hours.

Attorney-General v Sunderland Corporation
Societe La Parfumerie Nilde v Ernalde ld (not before 13 June)
Farley v Martin
Richards v Del Barrio
Andrews v The United Steel Wire Mills ld
Same v Riley
Hodges v Kerr, Stuart & Co ld
Green v Whitehead
Carrington v Kidson (fixed for 4th June)
Ellis v Polkinghorne
Same v Same
Seymour v Mathew
Tughan v Tughan
Re Conners ld & Re Companies (C.) Act, 1908
Re Same Conners ld v Bolsom
Lucas v Lucas
Manchester Corpn v Buttle
British Clothing Repairing Co ld v Cohen
Burford v Askew
Ward v Sommerville
Same v Same
Mankertz v Richardson
Green v Green
Smith v Smith
Wilkinson v Wilkinson
Baile v The Newport Trust ld
Dunn-Gardner v Thorburn
Re Elkington Lenton v Foster
Robinson v Nichols

COMPANIES (WINDING UP) and CHANCERY DIVISION.

Petitions (to wind up).

Alliance Bank of Simla ld (petn of L W Warlow-Harry—ordered on May 6, 1924, to s.o. generally)
Robert Young's Construction Co ld (petn of London Asphalte Co ld —s.o. from Jan 20, 1925—liberty to apply to restore)
H A P P Tanning Co ld (petn of J B Maclean and ors—ordered on June 2, 1926, to s.o. generally)
Trinidad Land & Finance Co ld (petn of A H Clifford & anr, trading as Clifford & Clifford—ordered on June 15, 1926, to s.o. generally)
Dillwyn Colliery Co ld (petn of E E Bevan—ordered on Oct 15, 1928, to s.o. generally—liberty to restore)
W H. Brown (Leatherhead) ld (petn of Ellis, Partridge & Co (London) ld—s.o. from April 15, 1929, to July 15, 1929)
Ivan Pedersen ld (petn of J W Mitchell ld—ordered on April 29, 1929, to s.o. generally—liberty to restore)
Anglo-French Greyhound Association ld (petn of Charles Hill & Sons ld —s.o. from May 6, 1929, to June 4, 1929)
Levy & Hill ld (petn of B Levine —s.o. from April 29, 1929, to June 4, 1929)
Perry & Co (Bow) ld (petn of Lambhill Ironworks ld—s.o. from May 13, 1929, to June 10, 1929)
La Galerie Vendome (Bond Street) ld (petn of H.M. Attorney-General—s.o. from May 6, 1929, to June 4, 1929)
Battlebury Confectionery Co ld (petn of H M. Attorney-General —s.o. from May 13, 1929, to June 10, 1929)
Hoskin, Buston & Partners ld (petn of Waterlow & Sons ld)
Maisels Petroleum Trust ld (petn of B P D Syndicate ld)
Santa Fe and Cordoba Railway Syndicate ld (petn of S James & anr)
Telephones & Accessories ld (petn of Erewash Electric Wire Co ld)
Langford & Company (Cheapside) ld (petn of T C Webster)
Blue Bird Holdings ld (petn of R G. Taylor)
Blue Bird Motor Co (1924) ld (petn of M Bolsom)
Blue Bird Petrol (Foreign) ld (petn of A Henry)
Dulcia Securities Trust ld (petn of D Kerman & ors)
Elsie Delys ld (petn of T & A Levy, a firm & ors)
Wells Gardner Darton & Co ld (petn of Mary Darton & ors)
M Raven ld (petn of Kesten Brothers ld)

Chancery Petitions.

Paul Ruinart (England) ld and reduced (to confirm reduction of capital)
Grain Union ld and reduced (same)
Guatraché Land Co ld and reduced (same)
Scarab Co ld and reduced (same)
British & Colonial Zoelly Turbine Syndicate ld and reduced (same)
John Lee Walker & Sons ld and reduced (same)
Cordova Land Co ld and reduced (same)
D Williams & Co (Merthyr) ld and reduced (same)
Public & General Holdings Co ld and reduced (same)
Bellsbank Estate & Exploration Co ld and reduced (same)
H A Francis ld and reduced (same)
W K Clements & Co ld and reduced (same)
Fearnley Bros (1920) ld and reduced (same)
Electricars ld and reduced (same)
Leather Cloth Co ld (to confirm alteration of objects)
L G Mouchel & Partners ld (same)
Incorporated Clergy Sustentation Fund for the Dioceses of Winchester, Portsmouth and Guildford (same)

E W Rudd ld (to confirm re-organisation of capital)
Petroleum Revenues Co ld and reduced (to confirm reduction and re-organisation of capital)
D Napier & Son ld and reduced (to sanction Scheme of Arrangement and confirm reduction of capital)
Crynant Colliery Co ld and reduced (same)
Brigg Neumann & Co ld and reduced (same)
Tan San ld and reduced (same)

Companies (Winding Up). Petition.

Roness ld (to sanction Scheme of Arrangement)

Motions.

John Dawson & Co (Newcastle-on-Tyne) ld (s.o. generally by consent)
S Jacobs & Co ld (ordered on March 15th, 1921, to s.o. generally)
H C Motor Co ld (ordered on July 5 1921, to s.o. generally)
R Maurice & Co ld (ordered on April 5, 1927, to s.o. generally)

Adjourned Summonses.

Companies (Winding Up).

Vanden Plas (England) ld (with witnesses—parties to apply to fix day for hearing—retained by Mr. Justice Astbury)
Fairbanks Gold Mining Co ld (ordered on July 21, 1921, to s.o. generally)
Blisland (Cornwall) China Clay Co ld (ordered on Dec 16, 1921, to s.o. generally)
Atkey (London) ld (ordered on Jan 22, 1924, to s.o. generally)
Direct Fish Supplies ld (ordered on Feb 3, 1925, to s.o. generally)
Wicklow ld (with witnesses)
Sheena Bros & Co ld (appln of I A Sheena) (with witnesses)
Same (appln of E Boothroyd) (with witnesses)
National Benefit Assurance Co ld (order on May 13, 1929, to s.o. —parties to apply to fix a day for hearing—retained by Mr. Justice Maugham)
Roberts & Cooper ld
Dominion Tar & Chemical Co ld
Waissel ld (with witnesses)
Private & Industrial Banking Co ld
Arthur Vigor ld
W H Staynes & Co (Tanners) ld
Edmunds & Radley ld

Chancery Division.

French South African Development Co ld Partridge v French South African Development Co ld (ordered on April 2, 1914, to s.o. generally pending trial of action in King's Bench Division)
Economic Building Corpn ld (with witnesses) (ordered on July 3, 1923, to s.o. generally)
Economic Building Corpn ld (ordered on July 3, 1923, to s.o. generally)
James Beck Cotton Spinning Co Beck v James Beck Cotton Spinning Co

GROUP I.

Before Mr. Justice ROMER.

(For Judgment.)

Re Liddell's Trusts & re Law of Property Act, 1925

Witness List. Part II.

Gowen v Crisp
Attorney-General v Cambridge County Council
Mitchell v Meredith (s.o. for particulars)
Parsons & Co ld v Broome
J C G Syndicate ld v National Bank ld
Attorney-General v Pepper
Ethelburga Syndicate ld v De Laveleye (not before July 1)
Re Profits & Income Insurance Co ld Re Companies (C) Act, 1908 The Company v Colquhoun (not before June 5)
The Elswick Hopper Cycle & Motor Co ld v The Bowden Brake Co ld
Re Trade Marks, Nos 475532 480476 & 480477 and re Trade Marks Acts
Re Colbourne Colbourne v Millington
Ward v Paterson
The Simplex Pad Co ld v Byram
The Simplex Pad Co ld v Norminton
Attorney-General v Gale & Polden ld
Macalister v Hooper
Palmer v Wragg
Palmer v White
Burton v Associated Greyhound Racecourses ld (not before July 1)
Walshaw v Butterley
Coleman v Frankel

Before Mr. Justice MAUGHAM.

Retained Matter.

Re The Home & Colonial Insce Co ld and re Companies (C) Act, 1908 (fixed for May 29)

Further Consideration.

Re Schlusser The Trustees Corporation ld v Sevier

Adjourned Summonses.

Re Whittle Sewell v Young (not before June 4)
East Kent Light Ry v East Kent Colliery Co ld
Re Belcham & Gawley's Contract and re Law of Property Act, 1925
Re Allistone & Giddin's Arbitration & re Arbitration Act, 1889
Re White Coleman v Rodgers
Re Smith Vincent v Smith
Re Edmonds' Settlement Airy v Drake
Re Marconi's Wireless Telegraph Co ld General Electric Co ld v Marconi's Wireless Telegraph Co ld
Re Peacock Peacock v Peacock
Re Corbett Tyrwhitt Drake v Tyrwhitt Drake
Re Evans Davies v Evans
Re Sharman Kevan v Sharman
Re Udall's Will Trusts Holdsworth v Udall
Re Wood Adkin v Macleod
Re Rollinson Ramsden v Hall
Re Egmont's Settled Estates & re Settled Land Acts, 1925
Re Crambrook Crambrook v Crambrook
Rothfields ld v Rothfield (May 28)
Re Spence McEwen v Spence
Le Strange v White
Re Currie Pemberton v Rocke
Re Hirst's Settlement Brook v Brook

GROUP II.

Before Mr. Justice ASTBURY.

Retained Witness Action.

Société Anonyme Servo-Frein Dewandre v Citroen Cars ld (pt hd)

Witness List. Part I.

Actions, the trial of which cannot reasonably be expected to exceed 10 hours.

White v Swyers (restored)
Re Morley Morley v Morley
Hay Hill Syndicate ld v Castiglioni
Shields v Silverdale Equitable Industrial Co-operative Soc ld (not before June 24)
Avery v S & J Smethurst
Cock v Deane
Re Robins Kershaw v Grove (with witnesses)
Re Tress Kershaw v Grove
Sunderland v Imbery
Frere v Thames River Grit Co ld
Re Bradney Barclays Bank ld v Brown (with witnesses)
Smith v Hardcastle
Milnes v Hurd
Clonmell v Shepard
Smyth Horne ld v The Autoknockups Co ld
Williams v Wilson-Smith
Randall v Savage
Re Barnett Barnett v Finklestein (with witnesses)
Davies v Jones
James v Searle

Before Mr. Justice CLAUSON.

Further Consideration.

Re Edwards Edwards v Edwards

Adjourned Summonses.

Re Howe White v Bracegirdle (pt hd) (s.o. to July 17)
Re Combe Salaman v Combe (not before June 3)
Re Press Moss v Press (pt hd) (s.o. to July 3)
Re Tuck's Settlement Public Trustee v Tuck (pt hd) (not before May 30)
Re Marsh Scott v Corlett
Re Adams & re Law of Property Act, 1925
Re Burt Burt v Burt
Re Bevan & Cawthorne's Contract and re Law of Property Act, 1925
Re Bene Westminster Bank ld v Brodrick
Re Backer's Settlement Powers v Backer
Re Keck Lockyer v Keck
Osborn v Bullock
Re Trechmann Trechmann v Trechmann
Thomas v Paignton Harbour Co
Chowood ld v Lyall
Re Jones Lloyds Bank ld v The Royal Naval Fund
Re Chadwick Petre v Chadwick
Re General Radio Co ld First Co-operative Investment Trust ld v The Company
Re Ward-Humphries Public Trustee v Dr Barnardo's Homes
Re Anderson-Berry Hunter v Robertson
Re Wyles Wyles v Wyles
Re Bays Bone v Gibson
Re Greene Blatherwick v Hewett
Evans v Cox, Fallas, Eves & Co ld
Re Terry Terry v Terry
Re Whitworth Public Trustee v Hunter
Re Ison Woolf v Ison
Re Spragett Farrell v Sandercock
Stanton v Westgate
Re Gilbert Crisp v Parker
Re Coombe Spurgin v Bray
Re Edwards Public Trustee v Edwards (restored)
Re Elvidge Davis v Elvidge
Re Latch Hacquoil v Jones
Re Farie Hilleary v Farie
Re Yapp & re Settled Land Act, 1925
Re Hunter Whateley v Hunter

Before Mr. Justice LUXMOORE.

(For Judgment.)

Re The Brownie Wireless Co ld and re Patent and re Patents and Designs Acts, 1907 to 1928
Re Loewe Radio Co ld & re Patents and Designs Acts, 1907 to 1928
Assigned Petitions and Adjourned Summonses under Patent Act.
Re Maschinenfabrik Augsburg-Numberg, A.G. Re Patents and Designs Acts, 1907 to 1919 (to be in List on June 18 to fix a day)
Re Aktiebolaget Lux Patent & re Patents and Designs Acts, 1907 to 1919 (fixed for June 10)
Re Rogerson's Patent & re Patent and Designs Acts, 1907 to 1919 (fixed for June 21)
Re Spence's Letters Patent & re Patents and Designs Acts, 1907 to 1919 (fixed for June 18)
Re Wade's Patent & re Douglas' Patent & re Patents and Designs Acts, 1907 to 1919 (fixed for June 10)

Retained Adjourned Summons.

Re Bund Cruickshank v Willis

Witness List. Part II.

Re Macdonald Moore v Lindsay (s.o. until after return of Commission)
Nicholson v Wigton U D C
Swallow v Sherwood Colliery Co ld (not before Michaelmas)
The Coca-Cola Co v Duckworth & Co (not before Michaelmas)
Re Trade Marks Acts, 1905 to 1919 Re Coca-Cola Co's Trade Mark (not before Michaelmas)
Re Same Re Trade Mark, No. 427817 (not before Michaelmas)
Clark v Barnes (restored)
Re Rowlands Rowlands v Rowlands
Attorney-General v Driscoll (fixed for June 5)
Trustee of J Fuller, a Bankrupt v Wilcox & Smart (s.o. for discovery)
The Merchant Seamen's War Memorial Society (Incorporated) v Cotter (not before June 17)
Nixon v Attorney-General (s.o. for Attorney-General)
Kelly's Directories ld v The Association of Dominion & British Trades ld (s.o.)
Kerman v The Anglo-French Greyhound Association ld (not before July 1)
Bourgeois v Wallsend Slipway & Engineering Co ld (s.o. for security)
Attorney-General v Whitehead
Re Barker Barker v Barker
Fitzpatrick v Snazelle (not before Michaelmas)
Berry v Wright
The Simplex Pad Co ld v Robert Peel & Sons (s.o.
The Romford R D C v Poole
Godfrey v Godfrey
Re Naylor Brown v Naylor

CHANCERY DIVISION.

(In Bankruptcy.)

APPEALS AND MOTIONS IN BANKRUPTCY.

Pending May 17th, 1929.

Appeals from County Courts to be heard by a Divisional Court sitting in Bankruptcy :—

Re Cast Expte A L Hudson v The Official Receiver & Trustee
Re a Debtor (No. 34 of 1929) Expte The Petitioning Creditor v The Debtor
Motions in Bankruptcy for hearing before the Judge :—
Re Hildebrand Expte The Commissioners of Inland Revenue v H J Veitch, The Trustee
Re Barovitch Expte Turner, Smith & Brown ld v H J Veitch, The Trustee
Re Ormrod Expte W Hepburn
Re Dobree & Sons Expte The Official Receiver
Re North Expte Mrs. North v The Official Receiver

KING'S BENCH DIVISION.

CROWN PAPER.

For Argument.

The King v Minister of Health (expte Smith)
The King v Minister of Pensions (expte Mead)
The King v Minister of Health (expte Georgette, (Nottingham) ld)
Godber v Assessment Committee for the Bedford Assessment Area
The King v Minister of Health (expte Yappe)
Carpenter v Fox
The King v Director General of Patents (expte Engl)
Black v George Parker & Sons ld
Pockney v Atkinson
The King v Keepers of the Peace & JJ of the County of London (expte Lowndes)
Dawes v Mayor &c of Derby
Leighton Motor Co ld v Wood Green U D C
Burbanks Mining & Investment Trust ld v Conchie
Pike v Townsend
Sumner v Swire & Sons
In re a Solicitor

CIVIL PAPER.

For Hearing.

Craske v Scottish Legal Life Assce Soc ld
Webb v Tremellen (Mayor's & City of London Court)
Freedman v Marcus
Pearce v Brian (Clerkenwell County Court)
Barkers (Romford) ld v Hughes (Ilford County Court)
Castle v Beveridge
Longman & anr v E & H Edney (Portsmouth County Court)
Plews v Owen (Holyhead County Court)
W Peters ld v Mayor &c of Lewisham (Greenwich County Court)
Fisher, Stanhope & Co v Oliver & Con (Shoreditch County Court)
Butler v T Coppock
Butler v J W Coppock
Francis v Wise (Wandsworth County Court)
Dell, E A v Mylius & ors (Lambeth County Court)
Dell, C E v Mylius & ors (Lambeth County Court)
Dembinski v Charles Poulter ld (Mayor's & City of London Court)
Goalen v Goalen (Bow County Court)
Pallister v Loose & Wife (Windsor County Court)
Pearson v Huckle
Huggett v Monks (Lambeth County Court)
Coles Bros ld v Frome R D C
Stumbles v Whitley (Kingsbridge County Court)
Huison & Wife v Wates & ors (Croydon County Court)
Parry v Baker & anr
Donegal Tweed Co ld & ors v Stephenson & ors (Liverpool County Court)
Southgate v Badyshiphi (Bloomsbury County Court)
Mills v Bontal (Brompton County Court)
Knight & anr v Higinbotham (Watford County Court)

SPECIAL PAPER.

Lloyd Del Pacifico of Savona v. Board of Trade (commercial list).
Shaw Savill & Albion Co ld v. Board of Trade (commercial list).
Neale & anr v Yeovil Beet Sugar Factory ld.
Gabriel Wade & English ld v Arcos ld
Elsemann & Co (Inc) v Forstner & Grosse & ors.
Canada Atlantic Grain Export Co (Inc) v Eilers & ors.

APPEALS AND ISSUES UNDER THE UNEMPLOYMENT INSURANCE ACT, 1920.

In the matter of an application by the Southern Railway Co (re Fortman).

REVENUE PAPER.

Cases Stated.

T Haythornthwaite & Sons ld and T Kelly (H M Inspector of Taxes)
G W Selby Lowndes and The Commrs of Inland Revenue.
Commrs of Inland Revenue and Sir Charles W Macara, Bart deceased.
Mrs Hannah Isabel Robson and Commrs of Inland Revenue.
Gooch's ld and B A Nash (H M Inspector of Taxes).
F E Thornley (H M Inspector of Taxes) and J R Brown (remitted).
Rheinberg & Co and William Ogston (H M Inspector of Taxes) (remitted)
Wilfred Leonard Elmes (H M Inspector of Taxes) and Harold Escott Crewdson .
Annie, Viscountess Cowdray & Commrs of Inland Revenue.
Properties Contract Co ld v J T Young (H M Inspector of Taxes).
Sir Martin Archer-Shee & C E Garland (H M Inspector of Taxes) (remitted).
Mrs Margaret Kinlock and Commrs of Inland Revenue.
The Luipaard's Vlei Estate and Gold Mining Co ld and Commrs of Inland Revenue.
William Ogston (H M Inspector of Taxes) and Reynolds Sons and Co ld.
Reynolds Sons and Co ld and William Ogston (H M Inspector of Taxes).
A Lloyd and Sons ld and Commrs of Inland Revenue.

Death Duties—Showing Cause.

In the Matter of Arthur George Earl of Wilton, dec.
In the Matter of John William Atkinson, dec.
In the Matter of George Eli North, dec.
In the Matter of Annie Sharpe, dec.
In the Matter of George Bone, dec.
In the Matter of Charles Frederick Wahl, dec.

English Information.

Attorney-General and Lt-Col Edward F Farrell and The Rt Hon Viscount Southwell.

VALUATIONS FOR INSURANCE.—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac a speciality.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (7th February, 1929) 5½%. Next London Stock Exchange Settlement Thursday, 13th June, 1929.

	Middle Price 29th May	Interest Yield.	Yield with Redemption.
English Government Securities.		£ s. d.	£ s. d.
Consols 4% 1957 or after	86¼	4 12 9	—
Consols 2½%	54¾	4 11 6	—
War Loan 5% 1929-47	100¾	4 19 3	—
War Loan 4½% 1925-45	96	4 13 9	4 17 6
War Loan 4% (Tax free) 1929-42	100	4 0 0	4 0 0
Funding 4% Loan 1960-1990	87¾	4 11 0	4 12 0
Victory 4% Bonds (available for Estate Duty at par) Average life 35 years	92	4 7 0	4 8 0
Conversion 4½% Loan 1940-44	96½xd	4 13 3	4 17 0
Conversion 3½% Loan 1961	77	4 11 0	—
Local Loans 3% Stock 1912 or after	63½	4 14 5	—
Bank Stock	249	4 16 5	—
India 4½% 1950-55	88	5 2 3	5 7 6
India 3½%	67½	5 3 8	—
India 3%	57½	5 4 4	—
Sudan 4½% 1939-73	94	4 15 6	4 16 6
Sudan 4% 1974	85	4 14 0	4 16 0
Transvaal Government 3% 1923-53 (Guaranteed by British Government, Estimated life 15 years)	80½	3 14 6	4 6 0
Colonial Securities.			
Canada 3% 1938	86	3 9 6	4 19 0
Cape of Good Hope 4% 1916-36	94	4 5 0	5 0 0
Cape of Good Hope 3½% 1929-49	82	4 5 6	4 17 6
Commonwealth of Australia 5% 1945-75	99	5 1 0	5 0 6
Gold Coast 4½% 1956	97	4 12 6	4 14 0
Jamaica 4½% 1941-71	94	4 15 6	4 16 6
Natal 4% 1937	92	4 7 0	5 5 0
New South Wales 4½% 1935-45	92	4 18 0	5 5 0
New South Wales 5% 1945-65	97	5 3 0	5 3 6
New Zealand 4½% 1945	96	4 13 9	4 17 6
New Zealand 5% 1946	104	4 16 2	4 12 0
Queensland 5% 1940-60	97	5 3 0	5 4 0
South Africa 5% 1945-75	103	4 17 1	4 17 0
South Australia 5% 1945-75	99	5 1 0	5 1 0
Tasmania 5% 1945-75	99	5 1 0	5 1 0
Victoria 5% 1945-75	99	5 1 0	5 1 0
West Australia 5% 1945-75	99	5 1 0	5 1 0
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	64	4 13 6	—
Birmingham 5% 1946–56	102	4 18 0	4 17 0
Cardiff 5% 1945–65	101	4 19 0	4 19 0
Croydon 3% 1940–60	70	4 5 6	4 18 6
Hull 3½% 1925–55	78	4 9 9	5 0 0
Liverpool 3½% Redeemable at option of Corporation	74	4 14 6	—
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	53	4 14 0	—
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	63	4 15 0	—
Manchester 3% on or after 1941	64	4 13 9	—
Metropolitan Water Board 3% 'A' 1963–2003	63	4 15 0	—
Metropolitan Water Board 3% 'B' 1934–2003	64	4 13 6	—
Middlesex C. C. 3½% 1927–47	83	4 4 6	4 18 6
Newcastle 3½% Irredeemable	74	4 15 0	—
Nottingham 3% Irredeemable	63	4 15 3	—
Stockton 5% 1946–66	102	4 18 0	4 18 0
Wolverhampton 5% 1945–56	102	4 18 0	4 17 0
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	80½	4 19 5	—
Gt. Western Rly. 5% Rent Charge	98	5 1 6	—
Gt. Western Rly. 5% Preference	91⅓	5 9 3	—
L. & N. E. Rly. 4% Debenture	76	5 5 0	—
L. & N. E. Rly. 4% 1st Guaranteed	71½	5 12 0	—
L. & N. E. Rly 4% 1st Preference	65½	6 2 2	—
L. Mid. & Scot. Rly. 4% Debenture	79	5 1 0	—
L. Mid. & Scot. Rly. 4% Guaranteed	76	5 5 0	—
L. Mid. & Scot Rly. 4% Preference	68½	5 16 6	—
Southern Railway 4% Debenture	79¾	5 0 4	—
Southern Railway 5% Guaranteed	97	5 3 0	—
Southern Railway 5% Preference	88	5 13 6	—

SOLICITOR, Commissioner for Oaths (over 20 years' experience), practising on own account, desires conveyancing clerkship.—Write Box 54, Solicitors' Journal, 29 Breams-buildings, E.C.4.

SOLICITOR (46), School and University, with 10 years' experience in engineering (workshop and drawing office), 5 years under articles and 5 years in further experience and managerial work prior to his entry into the legal profession, and who has 16 years association with the law, and is at present on his own account in practice as a solicitor, desires a sound administrative appointment with an important undertaking; has a real live mind and is a capable organiser; thoroughly conversant with present-pay methods of commercial life and efficient in legal procedure; highest references; principals only.—Box No. 1, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR (32), admitted in 1920 and now practising on own account, desires post as managing clerk or assistant solicitor in an extensive and well-established conveyancing practice, preferably, but not essentially, in South Wales or Monmouthshire. Accustomed to act without supervision in conveyancing and probate matters, and also willing to assist generally. Advocacy not objected to, if required. Can arrange to be available at short notice. Able to converse in Welsh.—Write "A.B.," Box 343, Solicitors' Journal, 29, Breams-buildings, E.C.4

SOLICITOR (40) LL.B., commissioner for oaths, requires post in good Conveyancing and Family Practice, preferably (but not essentially) with prospects —"N.," Box 571, Solicitors' Journal, 29, Breams-buildings E.C.4.

YOUNG SOLICITOR desires Clerkship with a view to partnership. Experienced in litigation, workmen's compensation and company law; good advocate. Small capital at disposal. Excellent references, "C.," Box 558, Solicitors' Journal, 29 Breams-buildings, E.C.4.

SOLICITOR (Irish), aged 36, 14 years' experience, good worker, reliable, desires employment in or near London as Managing Clerk or otherwise. Excellent references. Salary by arrangement. Apply "T," Box 549, Solicitors' Journal, 29, Breams-buildings, E.C.4.

UNADMITTED Managing Conveyancing Clerk with wide experience in conveyancing, company, probate and commercial work, seeks re-engagement. Can act entirely without supervision, and holds high-class testimonials from leading West End and City firms. Country or seaside preferred—Box 120, Solicitors' Journal, 29, Breams-buildings, E.C.4.

YOUNG Solicitor, admitted 1925, thoroughly experienced in general practice in London, particularly conveyancing, some knowledge Company and commercial matters, is open to engagement with established firm in London or the Provinces. References from two well-known London firms.—Box 40, Solicitors' Journal, 29, Breams-buildings, E.C.4.

GENTLEMAN, accustomed to committee work and shorthand, with experience in reference work under the Rating and Valuation Act, will be free shortly; good worker; reasonable salary if some prospects.—Apply, in first instance, "R.," Box 55, c/o Solicitors' Journal, 29, Breams-buildings, E.C.4.

PRACTISING Solicitor would consider appointment as assistant where proper facilities would be given for the conduct of his own practice on terms. Experience mostly conveyancing and High Court litigation, some advocacy. London only.—Write "M.," Box 353, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR (35), Cambridge graduate, desires Managing Clerkship. Good general experience.—Apply "Alpha," Box 320, Solicitors' Journal, 29, Breams-buildings, E.C.4.

ADMITTED Managing Clerk, general practice large city seven years, two years sole charge, desires engagement owing to amalgamation. Specialities: litigation, advocacy. Athletic, bachelor, and insatiable worker. —"M.P.," Box 459, c/o Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR (37), now in practice on own account, small connection, desires managing clerkship in London, with liberty to practise. Salary by arrangement.—"J.," Box 448, Solicitors' Journal, 29 Breams-buildings, E.C.4.

YOUNG Solicitor undertakes drafting accounts, looking up points, etc., for busy solicitors in return for small charge.—"E.," Box 275, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR (2nd Class Honours), with over 30 years' continuous experience in conveyancing, trust and probate work, willing to assist Solicitors by post.—"S," Box 312, Solicitors' Journal, 29, Breams-buildings, E.C.4.

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EX-OFFICERS AND OTHER RANKS.

THE Proprietors of The Solicitors' Journal have placed this space at the disposal of THE BRITISH LEGION, OFFICERS' ASSOCIATION, EMPLOYMENT BUREAU, 3-4, Clement's Inn, Strand, London, W.C.2 (Telephone: Holborn 5769), to whom all replies should be addressed, quoting number of advertisement, date of insertion, and the name of this paper.

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